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REPORT

OF THE

STATE AUDITOR

OF

GEORGIA

YEAR ENDED JUNE 30,

1982

W. M. Nixon
State Auditor

BEST AVAILABLE COPY

REPORT

OF THE

STATE AUDITOR

OF

GEORGIA

YEAR ENDED JUNE 30,

1982

W. M. Nixon
State Auditor

Department of Audits
TRINITY-WASHINGTON BUILDING
Atlanta, Georgia 30334

WILLIAM M. NIXON
STATE AUDITOR

(404) 656-2174

December 31, 1982

To the General Assembly of Georgia

Greetings:

The annual report of this office summarizing the audit reports of all State agencies and units of the University System of Georgia is submitted to the public in this and in three supplemental volumes for the fiscal year ended June 30, 1982.

Section I of this volume shows the Combined Balance Sheet of all State agencies and units of the University System of Georgia, Section II of this volume reports the financial operations of State governmental units and Section III thereof reports the financial operations of units of the University System of Georgia.

One supplement lists the personnel of State agencies and the amount paid to each in the year for services, travel expense and reimbursed expenses, the second supplement lists personnel of the University System of Georgia and the amount paid to each in the year for services and for travel expense, and the third supplement lists by State agency, board, commission, authority, retirement system and units of the University System of Georgia professional fees and reimbursable expenses paid and to whom such payments were made.

General comments relate to the units collectively and audit findings relate to the individual units as shown in the audit report for each unit.

The undersigned State Auditor continues the policy of requiring a firm of Georgia Certified Accountants to audit any accounts that the State Auditor is required by law to administer or to have any part in the administration of, such as the Department of Audits' funds and all the funds of the various boards and authorities on which the State Auditor, by law, is required to serve as a board member.

Unit reports of all State agencies and units of the University System of Georgia with fuller detail and analysis are on file in this office and are open to public inspection.

Respectfully,

W. M. Nixon

State Auditor

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  Brunswick Port Authority
  Georgia Agrirama Development Authority
  Georgia Building Authority
  Georgia Building Authority (Hospital)
  Georgia Building Authority (Markets)
  Georgia Building Authority (Penal)
  Georgia Correctional Industries Administration
  Georgia Development Authority
  Georgia Education Authority (Schools)
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  Georgia Hazardous Waste Management Authority
  Georgia Higher Education Assistance Corporation
  Georgia Highway Authority
  Georgia Ports Authority
  Georgia Residential Finance Authority
  Georgia Seed Development Commission
  Georgia Student Finance Authority
  Georgia World Congress Center Authority, George L. Smith, II
  Herty Foundation
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  Georgia Firemen's Pension Fund
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(See separate report of each on file in State Auditor's office)

SECTION I

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1982

GENERAL COMMENTS

INTRODUCTION

This is Section I of the annual report of the State Auditor. This section reports on the financial position of the State of Georgia, and includes all State agencies and units of the University System of Georgia, at June 30, 1982.

FINANCIAL CONDITION

A Combined Balance Sheet, which includes all Fund Types and Account Groups of State agencies and a total of all funds of units of the University System of Georgia, as presented on pages 6 and 7, shows that the fund balance of the State's General Fund has been reserved for specific purposes in compliance with applicable State laws. At June 30, 1982, there was no unreserved fund balance (surplus) in the General Fund.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1982

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1982

	GOVERNMENTAL FUND TYPES				
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE	CAPITAL PROJECTS
Cash in Banks, on Hand and Time Deposits	$ 39,266,501.40	$ 108,665,380.21	$ 1,524,180.98	$37,703,629.63	$(-) 177,143.21
Investments, At Cost	579,891,910.71				391,871,916.67
Accounts Receivable and Inventories		782,087,340.79			
Due from Other Funds	16,801,785.77	569,992,369.36			
Other Assets		365,204.99			
Land and Buildings					
Amount Available in Debt Service Funds					
Amount to be Provided for Retirement of General Long-Term Debt					
Total Assets	$635,960,197.88	$1,461,110,295.35	$ 1,524,180.98	$37,703,629.63	$ 391,694,773.46
LIABILITIES AND FUND EQUITY					
Liabilities:					
Vouchers Payable		$ 879,660,590.94			
Due to Other Funds	$569,992,369.36	16,037,924.84			
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00	
General Obligation Bonds Payable					
Total Liabilities	$569,992,369.36	$ 895,698,515.78		$ 15,605.00	
Fund Equity:					
Investment in General Fixed Assets					
Fund Balances					
Reserved					
Designated for 1983 Appropriation to Department of Transportation	$ 14,748,572.89				
Midyear Adjustment Reserve	33,780,093.61				
Revenue Shortfall Reserve	17,439,162.02				
Federal Funds, Matching Funds and Other		$ 565,411,779.57			
State Revenue Collections - Unfunded			$ 1,524,180.98		
Capital Projects					$ 391,694,773.46
Resident Instruction Fund, Other Organized Activities and Auxiliary Enterprises					
Public Trust Funds					
Private Trust and Agency Funds					
Unreserved					
Designated for Revenue Sharing Funds					
Designated for Debt Service Funds				$37,688,024.63	
Designated for Subsequent Years' Expenditures					
Surplus					
Total Fund Equity	$ 65,967,828.52	$ 565,411,779.57	$ 1,524,180.98	$37,688,024.63	$ 391,694,773.46
Total Liabilities and Fund Equity	$635,960,197.88	$1,461,110,295.35	$ 1,524,180.98	$37,703,629.63	$ 391,694,773.46

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES AND UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1982

FIDUCIARY FUND TYPES		ACCOUNT GROUPS		UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA	TOTALS (Memorandum Only)	
PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT		1982	1981
$ 468,827,089.66	$123,619,804.92			$ 75,941,220.54	$ 855,370,664.13	$ 828,735,699.09
3,369,050,530.91				48,781,447.14	4,389,595,805.43	3,671,109,708.65
75,233,420.32				67,676,410.64	924,997,171.75	702,180,845.02
					586,794,155.13	517,922,997.13
					365,204.99	.00
		$727,150,804.31		1,228,462,069.07	1,955,612,873.38	1,758,360,748.43
			$ 37,688,024.63		37,688,024.63	31,569,740.15
			829,181,975.37		829,181,975.37	497,585,259.85
$3,913,111,040.89	$123,619,804.92	$727,150,804.31	$866,870,000.00	$1,420,861,147.39	$9,579,605,874.81	$8,007,464,998.32
$ 10,678,000.68				$ 39,051,660.44	$ 929,390,252.06	$ 751,021,650.66
				763,860.93	586,794,155.13	517,922,997.13
					15,605.00	15,605.00
			$866,870,000.00		866,870,000.00	529,155,000.00
$ 10,678,000.68			$866,870,000.00	$ 39,815,521.37	$2,383,070,012.19	$1,798,115,252.79
		$727,150,804.31		$1,228,462,069.07	$1,955,612,873.38	$1,758,360,748.43
					14,748,572.89	.00
					33,780,093.61	.00
					17,439,162.02	93,288,959.37
					565,411,779.57	458,131,883.23
					1,524,180.98	2,385,118.28
				546,469.12	392,241,242.58	96,135,609.07
				42,157,301.15	42,157,301.15	38,535,257.92
$3,902,433,040.21				68,609,548.09	3,971,042,588.30	3,501,361,975.99
	$123,619,804.92			18,371,617.60	141,991,422.52	121,193,339.84
					.00	1,418,215.73
					37,688,024.63	31,569,740.15
				22,898,620.99	22,898,620.99	19,714,677.19
					.00	87,254,220.33
$3,902,433,040.21	$123,619,804.92	$727,150,804.31		$1,381,045,626.02	$7,196,535,862.62	$6,209,349,745.53
$3,913,111,040.89	$123,619,804.92	$727,150,804.31	$866,870,000.00	$1,420,861,147.39	$9,579,605,874.81	$8,007,464,998.32

SECTION II

REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL STATE AGENCIES,
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

GENERAL COMMENTS

INTRODUCTION

This is Section II of the annual report of the State Auditor. This section reports on the financial operations of all State agencies, excluding the units of the University System, for the fiscal year ended June 30, 1982.

FINANCIAL CONDITION

A Combined Balance Sheet of All Fund Types and Account Groups is presented on pages 28 and 29 of this report.

The Balance Sheet of the Department of Administrative Services, Fiscal Division, Funding and Custody Accounts, as presented on page 64, shows there was no unreserved fund balance (surplus) in the General Fund. The Balance Sheet of all State spending units, excluding units of the University System, as presented on page 79, shows there was an unreserved fund balance (surplus) of the Budget Funds of $16,037,924.84, which is due to the Revenue Shortfall Reserve of the General Fund.

FUNDS AVAILABLE AND EXPENDITURES

A summary of total funds available and expenditures, excluding units of the University System, for the past two fiscal years is as follows:

	1982	1981
REVENUES		
Taxes, Fines and Forfeits	$ 3,291,651,944.84	$ 3,033,686,473.52
Grants from U. S. Government	1,399,938,133.87	1,295,758,716.20
Grants from Counties and Cities	10,414,553.04	5,322,265.21
Donations for Operations	142,151.17	191,071.64
Rents on Investment Properties	4,469,806.99	3,836,975.14
Interest Earned	136,141,747.04	94,715,613.28
Contributions from Public Trust Funds	3,671,241.93	3,482,479.78
Operating Earnings from Fees, Rents and Sales for Services	632,712,104.21	376,641,686.02
Total State Revenue Receipts	$ 5,479,141,683.09	$ 4,813,635,280.79
EXPENDITURES		
Current		
Personal Services	$ 822,884,865.80	$ 740,615,787.11
Regular Operating Expenses	3,453,644,246.49	3,236,092,869.89
Travel	14,732,553.37	14,971,903.87
Motor Vehicle Equipment Purchases	8,406,383.76	6,279,601.56
Publications and Printing	9,888,719.73	8,921,125.66
Equipment Purchases	14,633,700.66	17,292,651.78
Computer Charges	40,758,973.01	36,470,614.10
Real Estate Rentals	17,159,075.05	16,576,007.68
Telecommunications	40,388,809.92	33,935,182.20
Per Diem, Fees and Contracts	254,639,049.75	240,365,743.89
Capital Outlay	778,611,858.51	566,023,783.65
Authority Lease Rentals	57,562,626.00	58,828,214.50
Debt Service		
Principal Retirement	39,070,000.00	18,035,000.00
Interest and Fiscal Charges	48,048,841.25	31,330,002.50
Total Expenditures	$ 5,600,429,703.30	$ 5,025,738,488.39
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$(-) 121,288,020.21	$(-) 212,103,207.60
OTHER FINANCING SOURCES (USES)		
Carry-Over from Prior Years Fund Balances	$ 749,478,181.25	$ 932,236,939.94
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	27,869,741.42	18,765,543.00
Proceeds of General Obligation Bonds	376,785,000.00	.00
Good Faith Deposit on Unissued Bonds	2,326,200.00	.00
Transfers to Various Authorities for Advanced Retirement of Bonds and Defeasance of Bonds	(-) 5,478,521.31	(-) 10,696,459.94
Total Other Financing Sources (Uses)	$ 1,150,980,601.36	$ 940,306,023.00
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 1,029,692,581.15	$ 728,202,815.40
Assessment and Collection Allowance to Outside Agencies included in Per Diem and Fees	$ 43,396,531.13	$ 41,269,745.23

GENERAL OBLIGATION BONDS

In November of 1972, the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523 - the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt.

A schedule of General Obligation bonds outstanding, for which the full faith, credit and taxing power of the State is pledged, is presented on page 143 of this report.

This schedule shows that General Obligation bonds outstanding on June 30, 1982, amounted to $866,870,000.00.

AUTHORITY BONDS

Prior to the adoption of the above mentioned Constitutional Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities.

In fiscal year 1979, the Georgia State Financing and Investment Commission received an appropriation in the amount of $105,000,000.00 to fund fully Georgia Education Authority (Schools) bonds. As of May 3, 1979, the amount of Georgia Education Authority (Schools) bonds outstanding totaled $204,921,000.00 and had a total debt service of $263,847,611.00. Using the appropriation together with various reserve funds of the Georgia Education Authority (Schools), the Commission purchased from the Federal National Mortgage Association a specially structured debt instrument guaranteed by the Government National Mortgage Association pursuant to section 306 (g) of the National Housing Act. Under this guaranty, the full faith and credit of the United States was pledged to the timely payment of principal and interest on the FNMA bond purchased by the Commission. Therefore, this transaction has defeased all outstanding Georgia Education Authority (Schools) bonds and accordingly, the Trust Indentures have been cancelled and the liens of the Indentures on the revenues and funds of the Authority have been discharged.

A schedule of Authority bonds outstanding, for the payment of which the State of Georgia is obligated and the good faith of the State is pledged, is presented on pages 146 through 148 of this report.

This schedule, which includes defeased Georgia Education Authority (Schools) bonds, shows that Authority bonds outstanding at June 30, 1982, amounted to $548,184,000.00.

GENERAL

A schedule of Other expenditures by spending units showing the project activity is presented on pages 116 through 127 of this report. This classification represents expenditures from funds appropriated by the General Assembly for projects or activities that were not designated in the Appropriations Act as Personal Services, Regular Operating Expenses, Travel, Motor Vehicle Equipment Purchases, Publications and Printing, Equipment Purchases, Computer Charges, Real Estate Rentals, Telecommunications, Per Diem, Fees and Contracts, Capital Outlay, Authority Lease Rentals or General Obligation Debt Sinking Fund.

A comparison of approved budget to total funds available and expenditures by spending units, excluding units of the University System, is presented on pages 176 through 220 of this report.

Unit reports of all spending units with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports, excluding units of the University System, by spending units are quoted as follows:

AUDIT FINDINGS continued

ADMINISTRATIVE SERVICES, DEPARTMENT OF

PRIOR YEARS' FINDINGS

PAYROLL OVERPAYMENT

Effective July 1, 1975, Mr. Gayle N. Manley was appointed Commissioner of the Department of Administrative Services to succeed Mr. Ernie O'Neal. Upon retirement, Mr. O'Neal was paid $4,912.89 for accrued annual leave earned as a State employee. Act No. 354, Sections 1 and 2 (Georgia Laws 1973) limited the maximum salary of the Commissioner of the Department of Administrative Services to $32,500.00 annually.

An action was filed on January 4, 1977, in the Barrow County Superior Court, State of Georgia v. Ernie O'Neal, Civil Action No. 8250, in which the State sought to recover from former Commissioner O'Neal the $4,912.89. A decision was reached by the Barrow County Superior Court on December 3, 1979. The court ruled that "the defendant had a vested right to this accrued benefit and that the payment of $4,912.89 to the defendant on June 30, 1975, characterized as terminal leave for 45 days of accrued annual leave, was a proper payment to which defendant is entitled under regulation, statute and case law,".

The State filed an appeal with the Georgia Court of Appeals, and during the September, 1980 term, a decision was reached by the Court. The Court's decision, in part, states that:

> "...appellee was entitled to recover a maximum of 30 days annual leave. Since the payment upon which this action is based represents 45 days accrued annual leave, the grant of appellee's motion for summary judgment must be reversed. The trial court, however, did not err in denying the state's motion for summary judgment in the amount of $4,912.89 plus interest and costs. On remand, appellant may renew its motion for summary judgment on the basis of an expanded record. See Christian v. Allstate Ins. Co., 152 Ga. App. 358, 361 (262 SE2d 621) (1979). Upon a proper showing, appellant may recover any portion of the $4,912.89 payment to which it is entitled."

In the year ended June 30, 1982, the State of Georgia and Mr. Ernie O'Neal agreed to settle this action, in lieu of proceeding with a renewal of the State's motion for summary judgment. In accordance with the decision of the Court of Appeals, the parties have agreed that Mr. O'Neal is entitled to payment for 30 days accumulated leave based on his salary of $28,500.00 as Deputy Commissioner of the Department of Administrative Services, or a payment of $3,288.60. The parties have further agreed that the amount actually paid Mr. O'Neal $4,912.89, less the amount to which he was legally entitled $3,288.60, resulted in an overpayment to him of $1,624.29.

In the year under review, the Department of Administrative Services received $1,624.29 from Mr. Ernie O'Neal for reimbursement of the overpayment.

ACCOUNTS RECEIVABLE

In the period under review, overpayments made in prior years to the Employees' Retirement System for Social Security in the amount of $129.63 were recovered by the Department of Administrative Services.

AGRICULTURE, DEPARTMENT OF

PRIOR YEAR'S FINDING

Prior years' audit reports have called attention to the $3,073.38 due from former employee Lawrence Z. Zachary. In the year under review, an inquiry was made of the office of the Attorney General relative to the status of this matter. In a memorandum dated September 7, 1982, from David C. Will, Assistant Attorney General, to Mr. Jim Bridges, Assistant Commissioner of the Department of Agriculture, the Office of the Attorney General states that their office is of the opinion that this amount is uncollectible. No further mention of this will be made in subsequent audit reports.

OVER REIMBURSEMENT OF FEDERAL GRANT FUNDS

In the year under review, expenditures charged to the Wholesome Meat Act Program exceeded the approved budget for the period ended September 30, 1981, resulting in charges to Grant No. 12-37-3-326 exceeding the amount allocated by $30,901.2[illegible] When these expenditures were made, funds were drawn on letter of credit from the Federal government. When it came to the attention of management of the Department that the expenditures exceeded the approved budget, a request was made for authorization of the overexpenditure with the budget amended accordingly. This request was granted by the

AUDIT FINDINGS continued

AGRICULTURE, DEPARTMENT OF continued

OVER REIMBURSEMENT OF FEDERAL GRANT FUNDS continued

United States Department of Agriculture; however, a check in the amount of $30,901.29 was transmitted to the Department to fund this authorization resulting in the Department receiving reimbursement for these expenses twice. An unearned reserve for this amount is shown on Exhibit "F" of unit report and is included in the reserved fund balance shown on the Combined Balance Sheet, Exhibit "A" of unit report. This $30,901.29 should be refunded to the United States Department of Agriculture or funds drawn on subsequent letters of credit should be reduced accordingly.

BANKING AND FINANCE, DEPARTMENT OF

PETTY CASH

During the period under review, the office of the Department of Banking and Finance was burglarized, resulting in the loss of petty cash of $43.50, which is shown on Schedule "4" of unit report. This incident was investigated by the DeKalb County Police Department.

COMMUNITY AFFAIRS, DEPARTMENT OF

PRIOR YEAR'S FINDING

The audit report for the year ended June 30, 1980, called attention to an out-of-court settlement of $35,980.20 paid by the Department of Community Affairs to Judith A. Riley. This payment was in response to a Federal unlawful sex discrimination and retaliation lawsuit filed against the State Crime Commission. Funding for this expenditure was provided by $32,382.18 in Department of Justice, Law Enforcement Assistance Administration, 1979 Planning Funds and $3,598.02 in State funds.

In the year ended June 30, 1981, the Department of Justice requested a refund of the Federal share of this expenditure based on the assumption that this was an unallowable grant cost. In the year under review, the Department of Community Affairs refunded the $32,382.18 to the Department of Justice, Office of Justice Assistance, Research and Statistics, as is reflected on Exhibit "B" of unit report.

CONSERVATION:

NATURAL RESOURCES, DEPARTMENT OF

PRIOR YEARS' FINDING

In the fiscal year ended June 30, 1959, a shortage of $50,200.00 was discovered in the accounts of the Department of Mines, Mining and Geology, $6,488.26 of which was recovered in the fiscal year ended June 30, 1960, $2,450.00 was recovered in the fiscal year ended June 30, 1970, $25,000.00 was recovered in the fiscal year ended June 30, 1971, $500.00 was recovered in the fiscal year ended June 30, 1973, and $450.00 was recovered in the fiscal year ended June 30, 1979. A balance of $15,311.74 remained as of June 30, 1982.

COASTAL RESOURCES DIVISION INVESTIGATION

In the year under review, the Department of Natural Resources initiated an investigation of the operating procedures of the Coastal Resources Division, based in Glynn County, Georgia. The investigation revealed that certain State laws, procedures and regulations had been circumvented by the Director's office in the operations of the Division. As a result, the Department of Law, on behalf of the Department of Natural Resources, filed a civil action against Dr. Robert Reimold, Director of the Coastal Resources Division. This action resulted in an out-of-court settlement in the amount of $5,039.49, which was received by the Department of Natural Resources on October 29, 1982. Receipt of these funds will be reflected in the audit report for fiscal year ending June 30, 1983.

QUESTIONABLE CHARGES TO FEDERAL GRANTS - PRIOR YEARS

The audit report for the year ended June 30, 1981, called attention to questionable charges on certain Federal grants. These items consisted of computer charges of $156.34 and charges for personal services of a "planner" of $3,301.71, which were made to Department of Commerce Grant No. NA-80-AA-D-CZ116. The approved budget for this project did not include

AUDIT FINDINGS continued

CONSERVATION: continued

NATURAL RESOURCES, DEPARTMENT OF continued

QUESTIONABLE CHARGES TO FEDERAL GRANTS - PRIOR YEARS continued

expenditures for these purposes as an allowable expense and we found no authorization from the grantor allowing either of these charges to be made to this grant.

An error was made in the computation of salaries charged to Environmental Protection Agency Grant No. I-004130-81-2 which resulted in an overcharge of $94.54 to this grant during the period under review. These amounts are reflected as reserved fund balance on Exhibit "A" of unit report.

UNSUPPORTED CHARGES TO FEDERAL GRANTS

The Department of Natural Resources utilizes FACS Reports 4005 and 4311 as the basis for accumulating total Federal project costs. In some instances, expenditure totals on these reports were adjusted by the Department depending upon the restrictions of particular grants. As a part of our examination, we reviewed the compilation of Federal project expenditures and compared these calculations with amounts claimed for reimbursement from various Federal agencies. The audit of the Federal grant projects listed below revealed that reimbursements requested were not supported by the above mentioned adjusted FACS reports. We therefore question the amounts claimed for Federal reimbursement on the following grants:

Commerce, Department of		
National Oceanic and Atmospheric Administration		
Research and Sanctuaries Act of 1972, P. L. 92-532		
National Marine Sanctuaries		
Grant No. NA-81-AA-CZ098		$ 53.17
Interior, Department of the		
Fish and Wildlife Service		
Federal Aid in Sport Fish Restoration Act of 1950		
Dingell-Johnson Program		
Project No. F-25-9	$ 1,169.97	
Project No. F-26-9	34.46	1,204.43
		$ 1,257.60

REPAYMENT OF FEDERAL AUDIT EXCEPTIONS

In the period under review, the Department of Natural Resources repaid various Federal audit exceptions on prior years U. S. Department of Interior grants. This was accomplished by reducing claims for reimbursement on Federal grants in effect during State fiscal year 1982. The Department of Natural Resources failed, however, to reduce grant fund availability on these grants and as a result requested reimbursements in excess of the remaining contract balances on certain grants. Grant contracts with deferred balances at June 30, 1982, were adjusted to reflect the reduction in fund availability. The amounts shown below resulted from billings in excess of grant funds available after reduction for Federal audit exceptions.

Interior, Department of		
Fish and Wildlife Service		
Federal Aid in Sport Fish Restoration Act of 1950		
Dingell-Johnson Program		
Project No. F-28-9		$ 41.00
Federal Aid in Wildlife Restoration Act of 1937		
Pittman-Robertson Program		
Project No. W-6-37	$ 22.00	
Project No. W-36-21	3,151.00	3,173.00
		$ 3,214.00

EDUCATION:

EDUCATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

IMPROPER PAYMENTS - SUPERINTENDENT'S SALARY

An audit made by the Department of Audits on the Dodge County Board of Education for the year ended June 30, 1978, noted that reimbursements for salary of the Superintendent exceeded salary requisitions submitted by the Board by $461.96. In the period under review, a recalculation on the above was made and a settlement of $137.81 was refunded to the Department of Education for transmittal to the Department of Administrative Services, Fiscal Division.

AUDIT FINDINGS continued

EDUCATION: continued

EDUCATION, DEPARTMENT OF continued

PRIOR YEARS' FINDINGS continued

TRAVEL ADVANCE

The audit report for the year ended June 30, 1981, reported that the Department of Education had granted a travel advance to Mr. Matthew T. Lewis in the amount of $650.00. Mr. Lewis resigned from the Department of Education on November 10, 1980. After his resignation, a travel voucher in the amount of $418.26 was submitted to the Department of Education leaving a balance of $231.74 to be collected from Mr. Lewis. This amount has been determined to be uncollectible by the Department of Law and hence will not be mentioned in subsequent audit reports.

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF

SCOPE OF EXAMINATION

The disbursements of the Employees' Health Benefits Self-Insurance Program in the Private Trust and Agency Funds, as presented on Exhibit "H" of unit report, were based on monthly registers of drafts issued which were prepared by the Equitable Life Assurance Society of the United States. These registers plus additional adjustments provided by Equitable were reconciled monthly by personnel of the Board of Regents of the University System of Georgia to a bank account maintained in the Chase Manhattan Bank, New York, New York. Drafts clearing the Chase Manhattan Bank account were returned to the Equitable Life Assurance Society of the United States. We were unable to verify that the drafts issued and the adjustments made were in fact all the activity transacted in the bank account. Therefore, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the disbursements of the fund referred to above or on the accuracy of the ending cash balance in the Chase Manhattan Bank as presented on Schedule "6" of unit report.

GENERAL ASSEMBLY OF GEORGIA

PRIOR YEAR'S FINDING

The audit report for the year ended June 30, 1981, stated a civil suit was in process concerning alleged overcharges by a local vendor or vendors on printing expenses. In the year under review, a negotiated settlement was reached between the State of Georgia and Porter Printers, Incorporated.

HUMAN RESOURCES, DEPARTMENT OF

GENERAL APPROPRIATIONS - SPECIFIC PROVISIONS

In the year under review, the Department of Human Resources general appropriation included $4,629,000.00 as specific provisions under operations for the following purposes.

OPERATIONS	AMOUNT APPROPRIATED	AMOUNT EXPENDED
For the Purchase of Clotting Factor for the Hemophilia Program	$ 100,000.00	$ 100,000.00
For Operation of Hemophilia Program in Atlanta and Augusta	100,000.00	100,000.00
For Continuation of the Community Cardiovascular Council Stroke-Screening Program	125,000.00	125,000.00
For Operation of the Rome Cerebral Palsy Center	130,000.00	130,000.00
For State-wide Pre-natal and Post-natal Care Programs	3,879,000.00	3,872,376.00
For Grant to Grady Hospital for Cystic Fibrosis Program	40,000.00	40,000.00
For Payments to Georgia Building Authority to Maintain Grounds at Roosevelt Warm Springs Hospital	5,000.00	.00
For Uniform Alcoholism Projects at Waycross and Dalton	250,000.00	208,308.00
	$ 4,629,000.00	$ 4,575,684.00

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1981, a total of $25,301.19 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At the date of this audit, the following prior year exceptions had not been cleared.

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

Albury,	Wendy S.	$ 265.44
Arnold,	Donald D.	719.86
Bagwell,	Sonja B.	27.83
Bailey,	Brenda Marie	91.04
Barker,	Carolyn C.	230.92
Cadwell,	Bert Preston, Jr.	48.39
Childers,	Susan K.	234.37
Clark,	Mary I.	830.00
Cliett,	Linda J.	99.96
Edge,	Nancy R.	108.08
Etheridge,	Wayne C.	66.00
Foreman,	Shirley J.	207.19
Gilmore,	Linda Faye	594.50
Greenway,	Michael	76.76
Henson,	Vale J.	112.70
Hester,	Louise M.	84.50
Ivie,	Deborah L.	64.35
Jackson,	Claude D.	227.46
Johnson,	Ann	189.45
Jones,	Jeannie L.	33.48
Jones,	Patricia C.	70.00
Kempson,	Beverly D.	1,132.00
LeCroy,	Rickey L.	4,278.09
Leegate,	Daphne	(-) 33.39
Lewin,	Linda M.	78.90
Lewis,	Arthur J.	73.06
Mapp,	Sara E.	645.00
McPhail,	Marilyn	(-) 52.50
Moats,	James L.	679.98
Morgan,	Mary L.	153.81
Moye,	Helen W.	137.25
Park,	Glaister A.	283.86
Quinn,	Marlene	75.19
Roberson,	Jerry D.	944.46
Robinson,	Linda Faye	427.25
Robinson,	Lucille J.	129.00
Robinson,	Lula S.	143.52
Russell,	James	29.66
Solomon,	Cary B.	20.16
Stark,	Jack M.	(-) 258.70
Tumblin,	Alice P.	132.00
West,	Grace F.	580.00
Wheeler,	Phillip D.	70.92
Williams,	Jeffrey	56.55
Wyatt,	James L.	198.87
		$ 14,307.22

Payroll exceptions reported for the year ended June 30, 1982, which were unresolved at the conclusion of our examination were as follows:

Bennett,	Tim H.	$ 99.81
Burnett,	Francine E.	(-) 54.75
Curtis,	Christine	561.92
Ebbers,	Mary P.	262.59
Kuser,	Hazel O.	229.66
Long,	Elaine	38.71
McNease,	Brenda E.	41.50
Newton,	Jean O.	77.64
Reddick,	Billy	144.67
Reese,	Jerry L.	164.88
Rowe,	Pamela M.	24.00
Southern.	Brandon, Jr.	229.83
Tollison,	Shirley V.	365.81
		$ 2,186.27

The Personnel Services Section has contacted or attempted to contact these employees to establish ways and means by which to correct these payroll exceptions. Efforts should be continued to resolve these exceptions.

INDUSTRY AND TRADE, DEPARTMENT OF

PRIOR YEARS' FINDING

EMPLOYEE PARKING

The audit report for the year ended June 30, 1979, stated that the Department of Industry and Trade paid $1,950.00 to Omni International, Limited for employee parking. As of July 1, 1981, a balance of $78.00 had not been reimbursed to the Department's Budget Fund. In the year under review, no reimbursement was secured, leaving an uncollected balance of $78.00 at June 30, 1982.

AUDIT FINDINGS continued

INDUSTRY AND TRADE, DEPARTMENT OF continued

CASH

IMPREST FUNDS

The Department of Industry and Trade has imprest accounts in Brussels, Belgium, Tokyo, Japan and Toronto, Canada. The audits on these accounts are contracted to an independent certified public accounting firm with subsidiary offices at these locations. These audits will be conducted subsequent to this audit.

PROSPECT SUBSISTENCE

Article III, Section VIII, Paragraph XII (6) of the Constitution of the State of Georgia of 1976 provides as follows:

> "Notwithstanding any other provisions of this Constitution, the Department of Industry and Trade, in order to make Georgia competitive with other states in securing new business, industry and tourism, is hereby authorized to expend available funds for the business meals and incidental expenses of bona fide industrial prospects and other persons who attend any meeting at the request of the Department to discuss the location or development of new business, industry or tourism within the State. All such expenditures shall be verified by vouchers showing the date, place, purpose and persons for whom such expenditures were made. The State Auditor shall conduct an audit of such expenditures at least every six months."

Schedule "5" of unit report reflects prospect subsistence expenditures of $22,707.04.

JUDICIAL SYSTEM:

SUPERIOR COURTS

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENTS

The audit report for the year ended June 30, 1981, showed a receivable for salary overpayment of $5,380.00 which was made to an employee, Ms. Mary Corine Hentz. In the year under review, the Department of Law agreed to a cash settlement of $2,915.00.

A salary overpayment of $7,200.00 was made to Mrs. Dorothy Ward Pritchett during the prior fiscal years. In court action it was concluded that restitution would have been inequitable due to a change in circumstances and recovery was denied.

CURRENT YEAR'S FINDING

SALARY OVERPAYMENT

In the year under review, a salary overpayment of $341.73 was made to Ms. Margaret A. Leonard. Reimbursement of $60.00 was secured during the year under review. The unrecovered balance of $281.73 is shown as an account receivable in unit report.

LABOR, DEPARTMENT OF

PAYROLL SYSTEM

Our study and evaluation of the payroll system of the Department of Labor have disclosed that there are no written policies and procedures. The absence of written procedures constitutes an audit trail weakness; therefore, we utilized a stratified regression sample to test the documentation of personnel files, time reports and sick and annual leave reports. As a part of our examination, we reconciled payroll register totals from the Department of Labor payroll sub-system to the general ledger and, subsequently, to the continuous audit report submitted to the Department of Audits. We did not determine the accuracy of the actual salary paid to each employee listed on our sample, because the Merit System for Personnel Administration routinely audits all classified positions. We have excluded non-classified positions on the basis of materiality.

The computerized file of the personal service expenditures of the State Department of Labor for the fiscal year ended June 30, 1982, contained 59,915 transaction files. Leave without pay records were discarded for sampling purposes and the remaining transaction files were summarized by Social Security number and position yielding 4,142 records in the population to be sampled. The estimation sampling routine drew a sample of 382 records out of the total population.

AUDIT FINDINGS continued

LABOR, DEPARTMENT OF continued

PAYROLL SYSTEM continued

The assurance or reliability statement which was attributable to our sample at the initial design was as follows: If upon a proper examination of each and every one of these sample records there should be discovered by the audit process an audited value for any record that differs from the book value, then those audited values, which differ from book values, are the ones which must be brought back into the system where their effect will influence a total regression estimate of the population amount based upon the results revealed by the audit.

Our review of the selected records disclosed no errors; therefore, we can state with a 95% confidence level that the total population is correct.

While it is recognized that the Department of Labor is a diverse organization governed by many Federal and State laws, and rules and regulations, it is our opinion that the Department should develop written policies and procedures relative to the payroll system in order to insure proper internal and administrative controls. These procedures should include, as a minimum, job descriptions, flow charts and internal control provisions. They should be comprehensive in nature and should be flexible enough to allow for necessary updates and changes.

As of the date of this audit, responsible officials of the Department of Labor have indicated that plans are under way to bring about the implementation of the aforementioned recommendations.

MEDICAL ASSISTANCE, DEPARTMENT OF

MEDICAID MANAGEMENT INFORMATION SYSTEM

STATISTICAL SAMPLE RESULTS

The Department of Medical Assistance is operating under a Medicaid Plan which has been approved by the Federal Government. As a part of this plan, a computerized Medicaid Management Information System has been established and is utilized to pay Medicaid Benefits. Claims expense processed through this system is posted to the Fiscal Accounting and Control System (FACS) through a computerized interface program.

As a part of our audit, a stratified monetary precision materiality sample was used to test the accuracy and validity of the adjudicated claims paid (nursing homes excluded) of the Medicaid Management Information System for the fiscal year ended June 30, 1982, as these claims appeared within the sub-system. The results of this sample disclosed forty-one (41) overpayments out of 632 claims examined. The following types of errors occurred:

(1) Overpayments to institutional providers

(2) No supporting documentation for claim payments

(3) Overpayment on Medicare crossover claim

(4) Overpayments of physician claims over maximum amount allowed

The assurance or reliability statement which was attributable to this sample at the initial design was as follows: If all underlying source documentation and substantiation for each claim randomly drawn, is properly examined and found to be error free, then there is a 95% probability that the population does not include more than $1,581,488.00 in claims which are in error by any amount, out of a total population amount of $316,297,506.46 for the period July 1, 1981, through June 30, 1982.

Based upon the forty-one (41) errors of overpayment noted, the revised reliability statement is as follows: All underlying source documentation has been properly examined. Those items with audit findings have been evaluated by the audit sample evaluation routine. Consequently, there is a 95% probability that the population described above would contain an estimated $4,134,152.90 in claim benefit payments which are in error. Moreover, there is a 95% probability that the true value of this estimate could be as much as $7,427,822.06, which is the adjusted upper precision limit of the estimate.

We believe that the errors found in our sample as a result of this audit provide material evidence in yet another fiscal year of serious deficiencies and inadequacies which exist in the present Medicaid Management Information System. These

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

MEDICAID MANAGEMENT INFORMATION SYSTEM continued

STATISTICAL SAMPLE RESULTS continued

deficiencies and inadequacies exist in three subject areas: accounting internal control, system auditability, and system security. Specific weaknesses in the design and operation of the present system and suggested corrective actions have been communicated to the Department of Medical Assistance on numerous occasions. Our audit reports of previous years have commented upon these same deficiencies and inadequacies.

INSTITUTIONAL CLAIM PAYMENT METHODOLOGY

Federal regulations mandate that medicaid claims be paid on a "cost of services" basis rather than a "billed charges" basis. It is the policy of the Department of Medical Assistance to pay institutional claims (hospitals, etc.) on a basis of "billed charges" submitted, then reduced by a pre-established reimbursement rate for each provider. This reimbursement rate is periodically determined by independent auditors acting as agents for the Department of Medical Assistance. Cost settlements are then initiated between the Department of Medical Assistance and the individual providers based on the findings disclosed in these examinations. From our audit standpoint, however, the following problems are apparent from the cost settlement procedure described above:

(1) Cost settlements are determined by agents of the Department of Medical Assistance alleged to be independent auditors. They either perform limited scope examinations or desk reviews of the institutional cost reports, and do not express an opinion on the provider's financial statements.

(2) Cost settlements of providers are not completed on a timely enough basis to reflect all relevant adjustments of current year expenditures.

(3) Amounts due to State and Federal governments arising from cost settlements due from providers are not recorded by the Department as accounts receivable on their formal accounting records.

(4) Cost settlements are brought into the Medicaid Management Information System as "gross level adjustments". There is no audit trail available to trace these "adjustments" back to the original claims that were involved.

SUMMARY

Because of the known errors existing within the system design and internal control of the Medicaid Management Information System at June 30, 1982, and the accounting problems dealing with periodic cost settlements with institutional providers discussed above, it is doubtful that sufficient competent evidential matter can be obtained during the course of any one accounting period to enable the Department of Audits to render an unqualified opinion on the financial transactions of the Medicaid Management Information System.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1980, a total of $562.75 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At June 30, 1982, the three remaining overpayments were as follows:

Dew,	Raymond S.	$ 228.75
Leary,	Michele D.	119.00
Young,	Donald W., Sr.	215.00
		$ 562.75

Payroll exceptions reported for the year ended June 30, 1982, which were unresolved at the conclusion of our examination were as follows:

Britt,	Vickie S.	$ 195.00
Brown,	Shirley A.	271.08
McLamore,	Kim	481.00
		$ 947.08

Efforts should be continued to resolve these exceptions.

AUDIT FINDINGS continued

OFFENDER REHABILITATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENT - MR. ELLIS C. MACDOUGALL

In executive session on June 12, 1972, the Board of Corrections set the salary of the Commissioner of Offender Rehabilitation (Director of Corrections) at $32,500.00 per year. Mr. Ellis C. MacDougall, who at this time was Commissioner of Offender Rehabilitation, was paid at the above mentioned rate for the fiscal year ended June 30, 1973. It was discovered at a later date that the Board of Corrections did not have the power to set the salary of the Commissioner of Offender Rehabilitation. House Bill No. 566 of the 1966 Session of the General Assembly set the salary of $20,600.00 per annum and a subsistence allowance of $2,000.00 per annum, making total compensation of $22,600.00. Mr. MacDougall drew $32,500.08 in salary for the fiscal year ended June 30, 1973; therefore, Mr. MacDougall was overpaid in the amount of $9,900.08. In the year ended June 30, 1981, Mr. MacDougall repaid $2,128.59. In the year under review, Mr. MacDougall repaid $2,838.12 to the Department of Offender Rehabilitation. A balance of $4,933.37 remained at June 30, 1982.

PAYMENT OF GARNISHMENT

The audit report for the year ended June 30, 1978, stated that the Department of Offender Rehabilitation paid $754.97 for a legal judgment rendered by the Richmond County Superior Court because of the failure to comply with a proper legal notice of garnishment. The failure to comply with the legal notice resulted from the lack of faithful performance of duties by employees and is therefore considered the personal obligation of employees and officials responsible for disbursement of the Budget Fund.

A letter dated June 20, 1979, from David C. Evans, Commissioner of the Department of Offender Rehabilitation, to Mr. John C. Walden, Assistant Attorney General, requested legal assistance in recovering the $754.97 from the former employee, Mr. Thomas C. Williams. Regardless of whether or not this litigation is successful does not lessen the responsibility of officials to reimburse the Budget Fund for the improper expenditure.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the year ended June 30, 1982, the Department of Offender Rehabilitation made an overpayment of salary to Mr. Glenn M. Miller in the amount of $470.88. As of June 30, 1982, the Department of Offender Rehabilitation had not collected for this overpayment. Efforts should be made to resolve this payroll exception in the next fiscal year.

STATE REVENUE COLLECTIONS FUND

During the year under review, the Department of Offender Rehabilitation collected $343,450.80 in the State Revenue Collections Fund. These funds were not transferred to the Department of Administrative Services, Fiscal Division during the year and remained on hand at June 30, 1982.

Attention is called to Georgia Code Section 40-423 which provides as follows:

> "All departments, agencies, and budget units charged with the duty of collecting taxes, fees, assessments, or other moneys, the collection of which is imposed by law, shall pay all revenues collected by them into the state treasury on a monthly basis on or before the fifteenth day of each month for the immediately preceding month's collections, according to such rules and regulations as may be prescribed by the Office of Planning and Budget. No allotment of funds shall be made to any budget unit which has failed to comply fully with this Code section."

FUNDS RECEIVED AND DISBURSED AT REHABILITATIVE FACILITIES

Included in Exhibit "G" of unit report are summaries of beginning and ending balances, receipts and disbursements of various accounts maintained at Georgia State Prison at Reidsville. Similar accounts are maintained at the other various facilities operated by the Department. Records showed that the Department's Internal Audit section made examinations of each of the units on a regular basis.

AUDIT FINDINGS continued

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

PRIOR YEAR'S FINDING

IMPROPER EXPENDITURE

During the fiscal year ended June 30, 1980, false health insurance claims in the amount of $2,475.69 were submitted to and paid by the State Personnel Board to a State employee and an employee of Blue Cross/Blue Shield who were in collusion with each other. Restitution of $1,451.69 has been made to the State, and the remaining balance of $1,024.00 is shown as an account receivable in unit report to be repaid in subsequent years.

SELF INSURED HEALTH PROGRAM

Effective January 1, 1976, the State began self-insurance coverage. A contract was executed with the Travelers Insurance Company, effective January 1, 1976, to process all claims and to prepare payment drafts which were paid through a bank account maintained for this purpose by the State Personnel Board. This contract with the Travelers Insurance Company expired December 31, 1976. A contract was executed with Blue Cross/Blue Shield, effective January 1, 1977, to provide the service.

All claims submitted by program participants are received by the Health Insurance Section of the State Personnel Board and then transmitted to Blue Cross/Blue Shield for verification of coverage, processing and payment. Blue Cross/Blue Shield maintains a subscriber file based on information furnished by the Health Insurance Section of the State Personnel Board. The State Personnel Board is furnished computer listings of drafts issued and lists of drafts presented for payment. The Health Insurance Section of the State Personnel Board does not maintain any record of claims submitted or transmitted to Blue Cross/Blue Shield. Documentations included with claims are retained by Blue Cross/Blue Shield. Without the sequential registering of claims or methods of recording financial data of benefits requested, no comparison can be made of claims paid to claims submitted.

PUBLIC SAFETY, DEPARTMENT OF

NONCOMPLIANCE WITH PAYROLL REGULATIONS

At June 30, 1982, the following payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved:

NAME		FISCAL YEAR	AMOUNT
Barry,	Darlene	1980	$ 15.84
Collett,	Vivian W.	1982	(-) 78.08
Dodd,	R. A.	1982	(-) 148.26
Lee,	Patricia A.	1981	140.33
O'Dell,	Sandra R.	1981	81.60
			$ 11.43

Efforts should be continued to resolve these exceptions.

PER DIEM PAYMENTS

In the year ended June 30, 1980, the Department of Audits provided the Department of Public Safety with a list containing possible violations of Georgia Code Section 89-913 which occurred during the fiscal year ended June 30, 1979.

This Code Section states, in part, as follows:

> "It shall be unlawful for any full-time appointive State official or employee to contract to buy from or sell to the State of Georgia any real or personal property, goods or services, or a combination thereof, when such purchase or sale would benefit or be likely to benefit, such official or employee..."

The Department of Public Safety determined that this list contained the names of ten (10) individuals who were paid per diem payments totaling $2,582.02 that were in conflict with the Code.

In the year ended June 30, 1981, the Department of Audits provided a list of possible violations of the aforementioned Code for the fiscal year ended June 30, 1980. The Department of Public Safety determined that this list contained the names of six (6) individuals who were paid per diem payments totaling $952.18 that were in conflict with the Code.

The Department of Public Safety has requested reimbursement of these payments, but as of June 30, 1982, no reimbursements had been received. The Department should continue its efforts to collect these payments.

AUDIT FINDINGS continued

PUBLIC SERVICE COMMISSION

TRAVEL

In the period under review, travel expense of $145.99 was made for air fare. It was determined that this travel was not for official Public Service Commission business. This amount is reflected as an account receivable on Exhibit "A" of unit report. When this expenditure was brought to the attention of appropriate officials of the Public Service Commission, reimbursement of $145.99 was secured in the subsequent fiscal year.

GENERAL

As part of the examination of the fiscal year ended June 30, 1982, audit tests were made to determine the accuracy of the equipment inventory of the Public Service Commission. The results of these tests revealed that although all items selected for the tests were located, the inventory list for equipment had not been updated to include equipment purchases since 1980. It is recommended that the equipment inventory be revised to include all equipment purchases made by the Commission and that equipment be added to the inventory records on a more timely basis.

REVENUE, DEPARTMENT OF

PRIOR YEARS' FINDING

MOTOR FUEL TAX UNIT

No change was made in this period of the $69,610.40 due from Jim E. Jones, former Director of the Motor Fuel Tax Unit. See special report dated April 24, 1959, for details covering this item.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

A payroll exception relative to overpayment to May L. Holland in the amount of $70.50 was unresolved at June 30, 1982. Efforts should be continued to resolve this exception.

MOTOR VEHICLE TAX UNIT

Due to the volume of tag and title sales the last six months of the fiscal year, the Department of Revenue transferred to the Department of Administrative Services, Fiscal Division $22,522,121.23 which had not been recorded in the system in the fiscal year ended June 30, 1982. These documents in process, as reflected on Schedule "13", page 3 of unit report, will be carried forward and recorded in the next fiscal year.

SECRETARY OF STATE

STATE REVENUE COLLECTIONS FUND

The special audit report of the Secretary of State's Revenue Collections Fund made by the Department of Audits and released March 21, 1975, called upon the Secretary of State to produce documentation explaining variances totaling $50,580.30 or initiate proceedings for their recovery. In subsequent years satisfactory documentation and/or cash in the amount of $17,951.50 was received, leaving a net variance of $32,628.80 to be accounted for. During the course of this audit, the Department of Law advised the Secretary of State that this case is now outside the Statue of Limitations and no further action is contemplated by the State. Reference to this matter will be deleted from subsequent year audit reports.

The audit report for the year ended June 30, 1980, made reference to an investigation concerning discrepancies found in handling and transmittal of State Revenue Collections by the Corporations Regulation Division of the Secretary of State to the Department's fiscal office. On October 24, 1980, a special report was released and attention was called to missing checks and cash totaling $35,043.50. The Secretary of State has identified the makers of these checks and has secured $23,993.60 in replacement checks. On March 18, 1982, the Secretary of State filed an insurance claim for the balance of $11,049.90 with the Department of Administrative Services, Self-Insurance Trust Fund. On August 25, 1982, the Secretary of State received $11,049.90 which will be reflected in the subsequent audit report.

AUDIT FINDINGS continued

SECRETARY OF STATE continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1982, there were $2,412.75 in unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. These overpayments were as follows:

NAME		FISCAL YEAR	AMOUNT
Tanner,	Mildred S.	1980	$ 1,671.49
Tanner,	Mildred S.	1981	664.24
Whithead,	Betty Z.	1980	77.02
			$ 2,412.75

Efforts should be continued to resolve these exceptions.

GENERAL

The audit report for the year ended June 30, 1981, made reference to a civil suit in process concerning alleged overcharges by a local vendor or vendors on printing expenses in prior years. In the year under review, a negotiated settlement was reached between the State of Georgia and Porter Printers, Incorporated to repay the State of Georgia $47,103.84 and this amount is shown on Exhibit "B" of unit report.

TRANSPORTATION, DEPARTMENT OF

DEFICIENCY JUDGMENTS

In the purchase of land for right-of-way, litigation resulted in numerous instances. Several of these legal actions resulted in decisions awarding the Department of Transportation judgments for amounts paid in excess of the value as finally determined by the courts. At the time of the audit, uncollected deficiency judgments amounted to $85,487.34.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1982

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1982

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE
Cash in Banks, on Hand and Time Deposits	$ 39,266,501.40	$ 108,665,380.21	$ 1,524,180.98	$37,703,629.63
Investments, at Cost	579,891,910.71			
Accounts Receivable and Inventories		782,087,340.79		
Due from Other Funds	16,037,924.84	569,992,369.36		
Other Assets		365,204.99		
Land and Buildings				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	$635,196,336.95	$1,461,110,295.35	$ 1,524,180.98	$37,703,629.63
LIABILITIES AND FUND EQUITY				
Liabilities:				
Vouchers Payable		$ 879,660,590.94		
Due to Other Funds	$569,992,369.36	16,037,924.84		
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00
General Obligation Bonds Payable				
Total Liabilities	$569,992,369.36	$ 895,698,515.78		$ 15,605.00
Fund Equity:				
Investment in General Fixed Assets				
Fund Balances				
Reserved				
Designated for 1983 Appropriation to Department of Transportation	$ 14,748,572.89			
Midyear Adjustment Reserve	33,780,093.61			
Revenue Shortfall Reserve	16,675,301.09			
Federal Funds, Matching Funds and Other		$ 565,411,779.57		
State Revenue Collections - Unfunded			$ 1,524,180.98	
Capital Projects				
Public Trust Funds				
Private Trust and Agency Funds				
Unreserved				
Designated				
Federal Revenue Sharing Funds				
Debt Service Funds				$37,688,024.63
Surplus				
State Funds				
Total Fund Equity	$ 65,203,967.59	$ 565,411,779.57	$ 1,524,180.98	$37,688,024.63
Total Liabilities and Fund Equity	$635,196,336.95	$1,461,110,295.35	$ 1,524,180.98	$37,703,629.63

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1982

	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)	
CAPITAL PROJECTS	PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1982	1981
$(-) 177,143.21	$ 468,827,089.66	$123,619,804.92			$ 779,429,443.59	$ 763,388,537.02
391,871,916.67	3,369,050,530.91				4,340,814,358.29	3,623,334,907.57
	75,233,420.32				857,320,761.11	640,006,686.87
					586,030,294.20	517,922,997.13
					365,204.99	.00
			$727,150,804.31		727,150,804.31	606,700,112.74
				$ 37,688,024.63	37,688,024.63	31,569,740.15
				829,181,975.37	829,181,975.37	497,585,259.85
$ 391,694,773.46	$3,913,111,040.89	$123,619,804.92	$727,150,804.31	$866,870,000.00	$8,157,980,866.49	$6,680,508,241.33
	$ 10,678,000.68				$ 890,338,591.62	$ 715,409,185.26
					586,030,294.20	517,922,997.13
					15,605.00	15,605.00
				$866,870,000.00	866,870,000.00	529,155,000.00
	$ 10,678,000.68			$866,870,000.00	$2,343,254,490.82	$1,762,502,787.39
			$727,150,804.31		$ 727,150,804.31	$ 606,700,112.74
					14,748,572.89	.00
					33,780,093.61	.00
					16,675,301.09	93,288,959.37
					565,411,779.57	458,131,883.23
					1,524,180.98	2,385,118.28
$ 391,694,773.46					391,694,773.46	95,862,895.37
	$3,902,433,040.21				3,902,433,040.21	3,436,814,010.19
		$123,619,804.92			123,619,804.92	105,089,859.56
					.00	1,418,215.73
					37,688,024.63	31,569,740.15
					.00	86,744,659.32
$ 391,694,773.46	$3,902,433,040.21	$123,619,804.92	$727,150,804.31		$5,814,726,375.67	$4,918,005,453.94
$ 391,694,773.46	$3,913,111,040.89	$123,619,804.92	$727,150,804.31	$866,870,000.00	$8,157,980,866.49	$6,680,508,241.33

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1982

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1982

	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
FUND BALANCES JULY 1, 1981			
Reserved	$ 93,288,959.37	$ 458,131,883.23	$ 2,385,118.28
Unreserved			
Designated			
Federal Revenue Sharing Funds	1,418,215.73		
Debt Service Fund			
Surplus			
State Funds	70,592,961.03	16,151,698.29	
	$ 165,300,136.13	$ 474,283,581.52	$ 2,385,118.28
ADDITIONS			
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		39,776,596.30	
Excess of Funds Available over Expenditures	49,166,042.75	549,619,559.33	1,524,180.98
	$ 214,466,178.88	$1,063,679,737.15	$ 3,909,299.26
DEDUCTIONS			
Unreserved Fund Balance (Surplus) Returned to General Fund		$ 27,869,741.42	
Fund Balances Carried Over from Prior Years as Funds Available	$ 165,300,136.13	454,360,291.32	$ 2,385,118.28
	$ 165,300,136.13	$ 482,230,032.74	$ 2,385,118.28
FUND BALANCES JUNE 30, 1982	$ 49,166,042.75	$ 581,449,704.41	$ 1,524,180.98

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1982

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
		1982	1981
	$ 95,862,895.37	$ 649,668,856.25	$ 788,120,754.73
		1,418,215.73	1,280,712.55
$ 31,569,740.15		31,569,740.15	7,011,959.56
		86,744,659.32	158,437,217.46
$ 31,569,740.15	$ 95,862,895.37	$ 769,401,471.45	$ 954,850,644.30
		39,776,596.30	37,350,494.69
37,688,024.63	391,694,773.46	1,029,692,581.15	728,202,815.40
$ 69,257,764.78	$ 487,557,668.83	$1,838,870,648.90	$1,720,403,954.39
		$ 27,869,741.42	$ 18,765,543.00
$ 31,569,740.15	$ 95,862,895.37	749,478,181.25	932,236,939.94
$ 31,569,740.15	$ 95,862,895.37	$ 777,347,922.67	$ 951,002,482.94
$ 37,688,024.63	$ 391,694,773.46	$1,061,522,726.23	$ 769,401,471.45

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1982

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1982

REVENUES	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
Taxes, Fines and Forfeits		$ 43,396,531.13	$ 3,248,255,413.71
Grants from U. S. Government			
Federal Revenue Sharing			
All Other		1,399,938,133.87	
Grants from Counties and Cities		10,414,553.04	
Donations for Operations		142,151.17	
Rents on Investment Properties			4,469,806.99
Interest Earned			
Federal Revenue Sharing	$ 253,169.26		
All Other		6,358,829.29	80,003,061.08
Contributions from Public Trust Funds		3,671,241.93	
Operating Earnings from Fees, Rents and Sales for Services		570,162,582.00	44,420,142.86
Total State Revenue Receipts	$ 253,169.26	$ 2,034,084,022.43	$ 3,377,148,424.64
EXPENDITURES			
Current			
Personal Services	$ .00	$ 822,884,865.80	$ .00
Regular Operating Expenses			
Benefits		845,635,098.52	
Grants		2,282,257,799.98	
Other		325,397,179.94	
Travel		14,732,553.37	
Motor Vehicle Equipment Purchases		8,406,383.76	
Publications and Printing		9,888,719.73	
Equipment Purchases		14,633,700.66	
Computer Charges		40,758,973.01	
Real Estate Rentals		17,159,075.05	
Telecommunications		40,388,809.92	
Per Diem, Fees and Contracts		251,606,273.98	
Capital Outlay		661,193,942.71	
Authority Lease Rentals		57,562,626.00	
General Obligation Debt Sinking Fund		69,410,117.99	
Debt Service			
Principal Retirement			
Interest and Fiscal Charges			
Total Governmental Costs	$ .00	$ 5,461,916,120.42	$ .00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 253,169.26	$(-)3,427,832,097.99	$ 3,377,148,424.64
OTHER FINANCING SOURCES (USES)			
Carry-Over from Prior Years Fund Balances	$ 165,300,136.13	$ 454,360,291.32	$ 2,385,118.28
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	27,869,741.42		
Appropriations from General Fund to Budget Funds	(-)3,522,266,366.00	3,522,266,366.00	
Transfers from State Revenue Collections Fund to General Fund	3,378,009,361.94		(-)3,378,009,361.94
Proceeds of General Obligation Bonds			
Good Faith Deposit on Unissued Bonds			
Operating Transfers			
From Other Funds		825,000.00	
To Other Funds			
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds			
Total Other Financing Sources (Uses)	$ 48,912,873.49	$ 3,977,451,657.32	$(-)3,375,624,243.66
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 49,166,042.75	$ 549,619,559.33	$ 1,524,180.98

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1982

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
		1982	1981
		$ 3,291,651,944.84	$ 3,033,686,473.52
		.00	25,158,444.00
		1,399,938,133.87	1,270,600,272.20
		10,414,553.04	5,322,265.21
		142,151.17	191,071.64
		4,469,806.99	3,836,975.14
		253,169.26	1,079,059.18
$ 5,923,540.08	$ 43,603,147.33	135,888,577.78	93,636,554.10
		3,671,241.93	3,482,479.78
	18,129,379.35	632,712,104.21	376,641,686.02
$ 5,923,540.08	$ 61,732,526.68	$ 5,479,141,683.09	$ 4,813,635,280.79
		$ 822,884,865.80	$ 740,615,787.11
		845,635,098.52	852,461,442.39
		2,282,257,799.98	2,095,948,854.82
	$ 354,168.05	325,751,347.99	287,682,572.68
		14,732,553.37	14,971,903.87
		8,406,383.76	6,279,601.56
		9,888,719.73	8,921,125.66
		14,633,700.66	17,292,651.78
		40,758,973.01	36,470,614.10
		17,159,075.05	16,576,007.68
		40,388,809.92	33,935,182.20
	3,032,775.77	254,639,049.75	240,365,743.89
	117,417,915.80	778,611,858.51	566,023,783.65
		57,562,626.00	58,828,214.50
$(-) 69,410,117.99			.00
39,070,000.00		39,070,000.00	18,035,000.00
48,048,841.25		48,048,841.25	31,330,002.50
$ 17,708,723.26	$ 120,804,859.62	$ 5,600,429,703.30	$ 5,025,738,488.39
$(-) 11,785,183.18	$(-) 59,072,332.94	$(-) 121,288,020.21	$(-) 212,103,207.60
$ 31,569,740.15	$ 95,862,895.37	$ 749,478,181.25	$ 932,236,939.94
		27,869,741.42	18,765,543.00
		.00	.00
		.00	.00
	376,785,000.00	376,785,000.00	.00
	2,326,200.00	2,326,200.00	.00
17,903,467.66		18,728,467.66	2,572,872.57
	(-) 18,728,467.66	(-) 18,728,467.66	(-) 2,572,872.57
	(-) 5,478,521.31	(-) 5,478,521.31	(-) 10,696,459.94
$ 49,473,207.81	$ 450,767,106.40	$ 1,150,980,601.36	$ 940,306,023.00
$ 37,688,024.63	$ 391,694,773.46	$ 1,029,692,581.15	$ 728,202,815.40

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1982

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The State of Georgia maintains the General Fund, the Budget Fund and the Public Trust Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest on general long-term debt, are recorded at the time the liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The State Revenue Collections Fund, the Debt Service Fund, the Capital Projects Fund and the Private Trust and Agency Funds are maintained on the cash basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund is maintained by the Department of Administrative Services, Fiscal Division and is used to account for Unappropriated State Funds and Federal Revenue Sharing Funds, and for Appropriated Funds undrawn by the various units of State government.

BUDGET FUND

The Budget Fund is a consolidation of the Budget Funds of the various units of State government. These funds account for the operations and activities of the various State Agencies, Boards and Commissions under the terms of Act No. 847 of Georgia Laws 1982 as approved March 9, 1982, by the General Assembly of Georgia, which is referred to in this report as the Supplemental Appropriations Act of 1981-1982.

STATE REVENUE COLLECTIONS FUND

The State Revenue Collections Fund is a consolidation of the State Revenue Collection Funds of the various collecting units of State government. These funds account for the collection of various taxes, fines and forfeits, fees, rents, interest earned and sales of services as required by State law. Revenues collected by the various collecting units are remitted to the General Fund. Unremitted funds at the end of the fiscal year will be remitted in the subsequent period.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the long-term debt of the State resulting from the issuance of General Obligation bonds. Long-term debt of the State resulting from the issuance of various Authority bonds is funded through lease agreements between various governmental agencies and the various authorities, and the accountability of the resources and the payment of principal and interest of this debt are with the various issuing authorities.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the accumulation of resources and the subsequent disbursement of such resources for capital outlay projects by the Georgia State Financing and Investment Commission.

FIDUCIARY FUND TYPES

PUBLIC TRUST FUNDS

The Public Trust Funds account for activities in which the State acts as a trustee for an individual, an organization or employee groups. The costs of administering certain trust funds are funded from available resources through transfers to the Budget Fund of the spending unit administering the trust.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

FIDUCIARY FUND TYPES continued

PRIVATE TRUST AND AGENCY FUNDS

The Private Trust and Agency Funds account for activities in which the State acts as an agent for various governmental agencies and organizations.

ACCOUNT GROUPS

GENERAL FIXED ASSETS

This account is not a fund. It represents a summary of the fixed assets of the State financed by funds derived from the sale of General Obligation bonds.

GENERAL LONG-TERM DEBT

This account is not a fund. It represents a summary of the bonded indebtedness of the State from the sale of General Obligation bonds.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

OTHER FINANCIAL NOTES

(1) DESIGNATED FOR 1983 APPROPRIATION TO DEPARTMENT OF TRANSPORTATION - The Fund Balance reserved and designated for 1983 Appropriation to Department of Transportation represents the excess of actual Motor Fuel Tax collections for the year ended June 30, 1982, over the estimated Motor Fuel Tax collections budgeted for fiscal year ending June 30, 1983. This reserve is established in compliance with Article III, Section X, Paragraph VII, subsection (b) of the State Constitution.

(2) MIDYEAR ADJUSTMENT RESERVE - The Fund Balance reserved for Midyear Adjustment Reserve was established in compliance with Act No. 1423 (Senate Bill No. 663) of the 1982 Georgia Laws. This Act provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor, before provision has been made for the Revenue Shortfall Reserve".

(3) REVENUE SHORTFALL RESERVE - The Fund Balance reserved for Revenue Shortfall Reserve was established in compliance with Act No. 901 (Senate Bill No. 466) of the 1976 Georgia Laws in lieu of the Working Reserve Fund, which was abolished July 1, 1976. This Act provides that: "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of the net revenue collections of such fiscal year to the extent that such surplus is available therefor".

(4) RECLASSIFICATION OF REVENUES AND TRANSFERS - Revenue from the Budget Funds shown on the Statement of Cash Receipts and Disbursements of the Debt Service Fund of State of Georgia General Obligation Debt Sinking Fund is shown as a credit to expenditures of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers. Revenue shown from the Georgia State Financing and Investment Commission is shown under "Other Financing Sources (Uses)" of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers as a transfer from other funds. Transfers shown as reductions to income on the Statement of Cash Receipts and Disbursements of the Construction Fund of the Georgia State Financing and Investment Commission are shown under "Other Financing Sources (Uses)" of the Capital Projects Fund on the Combined Statement of Revenues, Expenditures and Transfers as transfers to other funds and to various authorities for advance retirement of bonds and defeasance of bonds.

OTHER FINANCIAL NOTES continued

(5) RETIREMENT SYSTEMS - The State of Georgia contributes to the following retirement systems: Employees' Retirement System of Georgia, Georgia Legislative Retirement System, Teachers' Retirement System of Georgia, Public School Employees' Retirement System of Georgia, Trial Judges and Solicitors Retirement System of Georgia, Superior Court Judges Retirement System and District Attorneys' Retirement System.

The Employees' Retirement System of Georgia was established in 1949 for all regular employees of State Departments, Bureaus, etc. and Tax Collectors, their employees and State Court employees. This Retirement System has approximately 53,000 members. At June 30, 1982, the employee's contribution to the Retirement System was computed at 3% on the first $4,200.00 of annual salary and 5% of salary in excess of $4,200.00. Regular employees of State Departments and Bureaus actually paid 1/4 of 1% of salary to the system and the State paid the remainder of the employees' contributions on behalf of the employees. The employer's contribution was 7 3/4% of annual salary. The Georgia General Assembly in Georgia Laws 1982, Act No. 1372, amended the 1949 Act establishing the Employees' Retirement System of Georgia. Some major features of this Act are:

(a) The creation of a new retirement benefits plan with a new benefit structure and certain changed participation requirements for new employees hired on or after July 1, 1982. Members under the new plan are required to contribute 1/4 of 1% of their earnable compensation to the new plan.

(b) Members of the Retirement System, prior to July 1, 1982, have the option of remaining under the old benefits plan or transferring to the new plan. Members remaining under the old plan are required to contribute an additional 1% of earnable compensation to the System as of July 1, 1982.

(c) Effective July 1, 1982, the employer's contribution for members of the old benefits plan has been increased to 9 3/4% of earnable compensation, and the employer's contribution for members of the new benefits plan has been established at 14 3/4% of earnable compensation.

The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Georgia Legislative Retirement System was established in 1967 to provide for retirement allowances and other benefits for the members of the General Assembly and staff members. Prior to 1981, this Retirement System had no membership, and those eligible for membership were members of the Employees' Retirement System of Georgia. An Act of the General Assembly in 1980 amended the Act of 1967 creating this Retirement System, and required that eligible members make an election to remain in the Employees' Retirement System or become a member of the Georgia Legislative Retirement System. This Act further required that their election be made prior to the second Monday in January, 1981. This Retirement System has 226 active members who contribute 7 1/2% of their salaries, of which 4 3/4%, less $7.00 monthly, is contributed by the State on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 7 3/4% of salaries paid. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Teachers' Retirement System of Georgia was established in 1943 for all public school and college teachers, administrators, clerical workers, supervisors, librarians and other related personnel. This Retirement System has approximately 125,000 members who contribute 6% of their salaries. The State currently contributes 11.71% of State salaries and the local boards of education contribute 11.59% of salaries for employees on amount in excess of State salaries and on employees in excess of State Teacher allotment. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Public School Employees' Retirement System of Georgia was established in 1970 for school bus drivers and cafeteria employees of schools as well as all non-professional employees ineligible under the Teachers' Retirement System. This Retirement System has approximately 27,000 active members who contribute $4.00 each per month for nine months of the year. In the current year the State contributed $11,218,100.00. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

OTHER FINANCIAL NOTES continued

The Trial Judges and Solicitors Retirement Fund was established in 1968 for Superior Court Judges, District Attorneys, City Judges and Solicitors. This Retirement Fund has approximately 125 members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 15% of salary. This fund is a money purchase plan and no actuarial valuation has been prepared for this system.

The Superior Court Judges Retirement System was established in 1976 for Superior Court Judges. Superior Court Judges who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. Superior Court Judges who became judges after December 31, 1976, became members of the new system. The Superior Court Judges Retirement System has 91 active members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

The District Attorneys' Retirement System was established in 1978 for District Attorneys. District Attorneys who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. District Attorneys taking office on or after January 1, 1979, became members of the new system. The District Attorneys' Retirement System has 36 active members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 5%, less $7.00 monthly, on behalf of each member and the member actually pays the remainder. The employer's contribution is currently 15% of salaries paid. The consulting actuary is The Wyatt Company, Atlanta, Georgia.

(6) SICK LEAVE AND ANNUAL LEAVE - All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of sick leave. These employees may accrue up to ninety days of sick leave. When any of these employees terminate employment with the State, they receive no compensation for any accrued sick leave.

All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of annual leave for State service not in excess of five years, those employees with service of five to ten years earn 1 1/2 days per month annual leave, and those employees with service in excess of ten years earn 1 3/4 days per month annual leave. These employees may accrue up to forty-five days of annual leave. State employees with less than twenty years service are paid up to thirty days for accrued annual leave upon termination and employees with service in excess of twenty years service are paid up to forty-five days for accrued annual leave upon termination. Funds are provided in the appropriations to State Departments, Bureaus, etc., each year to cover the cost of annual leave of terminated employees.

STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE RECEIPTS

REVENUE	1982	1981
Taxes, Fines and Forfeits		
Property Tax, General	$ 11,925,823.26	$ 10,551,164.68
Property Tax, Utility	1,615,002.09	3,170,128.26
Property Tax, Intangibles	147,895.94	166,135.26
Estate Tax	12,794,910.32	11,663,608.55
Real Estate Transfer Tax	49,408.34	49,968.46
Income Tax	1,450,565,946.69	1,289,157,509.24
Motor Fuel Tax	246,366,931.23	247,468,220.35
Alcoholic Beverage Tax	37,451,045.05	37,635,507.40
Malt Beverage Tax	51,407,333.32	49,237,564.89
Wine Tax	9,252,228.89	10,127,654.73
Cigar and Cigarette Tax	88,090,811.52	86,658,110.96
Sales, 3% Sales and Use Tax	1,224,406,316.12	1,141,368,494.58
Industrial Loan Company Tax	1,751,294.24	1,872,941.06
Insurance Premium Tax	72,171,149.61	67,783,096.35
Business License Tax	4,556,359.50	3,816,904.19
Motor Vehicle Tax	49,569,195.93	48,759,795.28
Title Registration Tax	2,952,208.00	1,308,146.25
Motor Drivers' License Tax	5,457,056.50	4,494,218.00
Motor Boat Registration License Tax	1,078,357.69	651,219.95
Hunting and Fishing License Tax	9,149,246.74	7,545,973.21
Corporation Net Worth Tax	9,356,521.05	8,653,313.99
Fines and Forfeits	879,804.38	922,087.92
Unemployment Compensation Tax (Penalties)	657,098.43	624,709.96
Total Taxes, Fines and Forfeits	$ 3,291,651,944.84	$ 3,033,686,473.52
Grants from U. S. Government		
Education	$ 235,641,359.45	$ 250,643,414.98
Health	83,680,598.10	82,389,298.48
Public Assistance and Relief	771,477,573.44	773,736,973.60
Revenue Sharing	.00	25,158,444.00
Transportation	276,418,228.89	121,044,189.36
Agricultural and Natural Resources Development, Other	32,720,373.99	42,786,395.78
Total Grants from U. S. Government	$ 1,399,938,133.87	$ 1,295,758,716.20
Grants from Counties and Cities		
Highways	$ 9,489,617.04	$ 4,397,329.21
Agricultural and Natural Resources Development, Other	924,936.00	924,936.00
Total Grants from Counties and Cities	$ 10,414,553.04	$ 5,322,265.21
Donations for Operations	$ 142,151.17	$ 191,071.64
Rents on Investment Properties	$ 4,469,806.99	$ 3,836,975.14
Interest		
State Funds	$ 135,888,577.78	$ 93,636,554.10
Revenue Sharing Funds	253,169.26	1,079,059.18
Total Interest	$ 136,141,747.04	$ 94,715,613.28
Contributions from Public Trust Funds	$ 3,671,241.93	$ 3,482,479.78
Operating Earnings by Fees, Rents and Sales for Services		
General Governmental Services	$ 224,134,947.78	$ 206,307,275.02
Protection Services	22,817,238.33	21,287,376.38
Health Services	56,138,817.25	51,999,816.65
Development Agricultural and Natural Resources Services	8,787,195.48	6,692,233.16
Highway Services	231,169,024.20	7,691,483.63
Hospital Services	74,465,401.18	67,733,286.80
Educational Services	7,011,206.13	7,795,629.24
Correctional Services	2,719,949.51	2,340,754.98
Recreational Services	5,468,324.35	4,793,830.16
Total Operating Earnings	$ 632,712,104.21	$ 376,641,686.02
Total State Revenue Receipts	$ 5,479,141,683.09	$ 4,813,635,280.79

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1982

TAXES			
General Property, 1982 and Prior Years' Levies and 1982 Auto			
On County Digests			
Net to State	$ 11,127,982.22		
Fees Retained at Source			
Assessing	269,370.41		
Collecting	472,851.51		
Interest	62,376.08		
Refunds	(-) 6,756.96	$ 11,925,823.26	
On Public Utilities Digests		1,615,002.09	
On Intangible Digests		52,184.51	$ 13,593,009.86
Intangible Tax - Recording (Net)		$ 90,586.59	
Fees Retained at Source		5,124.84	95,711.43
Estate Tax		$ 12,907,082.05	
Refunds		(-) 112,171.73	12,794,910.32
Real Estate Transfer Tax			49,408.34
Income Tax			
Corporations			
Returns, Additional Tax, Interest and Penalties	$ 52,934,054.05		
Estimates on Taxes	244,679,095.93		
Refunds	(-) 28,878,987.46	$ 268,734,162.52	
Individuals			
Returns, Additional Tax, Interest and Penalties	$ 127,800,460.42		
Estimates on Taxes	117,158,659.34		
Fiduciary Returns	3,072,590.26		
Withholding Tax	1,148,253,933.89		
Refunds	(-) 214,453,859.74	1,181,831,784.17	1,450,565,946.69
Sales, Motor Fuels			
Net to State		$ 250,084,515.27	
Allowance Retained by Taxpayer		1,801,512.78	
Refunds to Motor Carriers		(-) 4,049,722.79	
Refunds to Retailers (Act 1947)		(-) 1,308,915.47	
Refunds to Others		(-) 160,458.56	246,366,931.23
Sales, Alcoholic Beverage Stamps		$ 37,482,017.58	
Refunds		(-) 30,972.53	37,451,045.05
Sales, Beer			51,407,333.32
Sales, Wine		$ 9,252,341.39	
Refunds		(-) 112.50	9,252,228.89
Sales, Cigar and Cigarette		$ 85,512,317.04	
Collecting Fees Retained at Source		2,606,704.87	
Refunds		(-) 28,210.39	88,090,811.52
Sales, 3% Sales and Use			
Regular	$ 1,083,580,873.12		
Collecting Fees Retained at Source	32,292,568.95		
Interest and Penalties	4,562,039.85		
Refunds	(-) 2,779,168.22	$ 1,117,656,313.70	
Motor Fuel	$ 103,233,266.75		
Collecting Fees Retained at Source	3,154,700.52		
Interest and Penalties	364,646.44		
Refunds	(-) 2,611.29	106,750,002.42	1,224,406,316.12
Sales, Industrial Loan Company Tax			1,751,294.24
Sales, Insurance Premium Tax			72,171,149.61
Business License, Alcoholic Beverages			
Domestic Producers		$ 3,000.00	
Foreign Producers		11,000.00	
Retailers	$ 360,920.00		
Penalties	5,250.00		
Refunds	(-) 1,100.00	365,070.00	
Wholesalers		40,000.00	419,070.00
Business License, Beer			
Brewery Permits		$ 3,000.00	
Retailers	$ 659,087.50		
Penalties	15,512.50		
Refunds	(-) 1,475.00	673,125.00	
Wholesalers	$ 40,000.00		
Penalties	250.00		
Refunds	(-) 500.00	39,750.00	715,875.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1982

TAXES continued			
Business License, Wine			
Domestic Importers		$ 1,550.00	
Manufacturers		3,000.00	
Retailers	$ 445,262.50		
Penalties	8,237.50		
Refunds	(-) 1,175.00	452,325.00	
Wholesalers		29,000.00	$ 485,875.00
Business License, Cigar and Cigarette			
Manufacturers' Representatives		$ 3,200.00	
Vending Machine Dealers		13,017.00	
Wholesalers		13,300.00	29,517.00
Business License, Commercial			
Fish Dealers		$ 9,650.00	
Fishing and Boats		220,198.00	229,848.00
Business License, Fur Trappers, Dealers			56,575.00
Business License, Miscellaneous Game and Fish			10,519.00
Business License, Quail Breeders			1,575.00
Business License, Insurance Agents, Adjusters			2,297,379.50
Business License, Bingo			22,700.00
Business License, Industrial Loan Companies			260,400.00
Business License, Private Employment Agencies			18,200.00
Business License, For Sale of Checks			8,826.00
Non-Business License, Motor Vehicle Registration		$ 47,223,138.43	
Other Revenue			
Tag Department		415,929.50	
Fees Retained by Tag Agents		1,930,128.00	49,569,195.93
Non-Business License, Title Registration		$ 2,782,806.25	
Fees Retained by Tag Agents		169,401.75	2,952,208.00
Non-Business License, Auto Drivers			5,457,056.50
Non-Business License, Motor Boat Registration			1,078,357.69
Non-Business License, Hunting and Fishing			
Net to State		$ 8,455,079.24	
Collecting Fees Retained at Source		694,167.50	9,149,246.74
Corporation Net Worth Tax Domestic and Foreign			9,356,521.05
Unemployment Compensation, Penalties and Interest			657,098.43
FINES AND FORFEITS			
Cigar and Cigarette		$ 100,475.51	
Liquor, Wine and Beer		372,550.12	
Refunds		(-) 3,550.00	
Hunting and Fishing		410,328.75	879,804.38
Total Taxes, Fines and Forfeits			$ 3,291,651,944.84
GRANTS FROM U. S. GOVERNMENT			
Agriculture, Department of			$ 3,151,147.40
Community Affairs, Department of			1,235,119.74
Comptroller General			421,073.49
Defense, Department of			3,959,938.74
Education, Department of, for Adult Education Act			2,447,485.23
Education, Department of, for Appalachian Regional Development Act of 1975			764,013.84
Education, Department of, for Child Nutrition Act			11,225,960.43
Education, Department of, for Education of the Handicapped Act			24,622,531.60
Education, Department of, for Educational Amendments of 1978			350,908.40
Education, Department of, for Elementary and Secondary Act			89,319,103.43
Education, Department of, for Library Services and Construction Act			1,667,199.81
Education, Department of, for National School Lunch Program			78,061,060.27
Education, Department of, for Vocational Education Act of 1963			20,720,013.55
Education, Department of, Other			6,435,382.29
Forestry Commission, Georgia			1,403,213.35
Governor, Office of the, Governor's Office			170,416.25
Governor, Office of the, Planning and Budget, Office of			4,186,353.81
Highway Safety, Office of			371,892.60

GRANTS FROM U. S. GOVERNMENT continued

Human Resources, Department of, for Mental Health and Youth Development Institutions	$ 7,631,215.78
Human Resources, Department of, for Public Assistance and Child Welfare	291,664,761.80
Human Resources, Department of, for Social Rehabilitation Services, Public Health Services and Other	48,946,685.34
Human Resources, Department of, for Vocational Rehabilitation	27,102,696.98
Investigation, Georgia Bureau of	18,876.50
Judicial System:	
Superior Courts	108,198.17
Administrative Office of the Courts	29,150.66
Indigent Defense Council, Georgia	16,011.69
Juvenile Court Judges, Council of	247,290.19
Labor, Department of	87,706,439.50
Medical Assistance, Department of	389,714,584.48
Natural Resources, Department of	15,738,187.79
Offender Rehabilitation, Department of	876,629.01
Personnel Board, State - Merit System of Personnel Administration	110,196.10
Public Safety, Department of	320,219.54
Public Service Commission	76,773.87
Regents of the University System of Georgia, Board of	27,700.60
Secretary of State	268,262.01
Soil and Water Conservation Committee, State	11,423.08
Transportation, Department of, for Access Defense	6,492,654.56
Transportation, Department of, for Appalachian Development	5,339,054.25
Transportation, Department of, for Bridge Replacement	22,652,122.48
Transportation, Department of, for Economic Growth	2,193,254.18
Transportation, Department of, for High Hazards	5,170,798.75
Transportation, Department of, for Highway Planning	3,492,588.03
Transportation, Department of, for Interstate Highways	125,227,542.13
Transportation, Department of, for Pavement Markings	2,888,821.90
Transportation, Department of, for Primary Roads	56,962,951.27
Transportation, Department of, for Public Transportation Non-Urbanized Areas	3,962,005.35
Transportation, Department of, for Railroad Highway Crossing Protective Devices	1,260,208.94
Transportation, Department of, for Secondary Roads	8,200,547.66
Transportation, Department of, for Urban Systems	28,297,892.08
Transportation, Department of, Other	4,277,787.31
Veterans Service, State Department of	2,391,787.66
Total Grants from U. S. Government	$ 1,399,938,133.87

GRANTS FROM COUNTIES AND CITIES

Forestry Commission, Georgia	$ 924,936.00
Transportation, Department of	9,489,617.04
Total Grants from Counties and Cities	$ 10,414,553.04

DONATIONS FOR OPERATIONS

Education, Department of	$ 37.00
Human Resources, Department of	141,589.77
Natural Resources, Department of	15.00
Regents of the University System of Georgia, Board of	1.00
Revenue, Department of	383.40
Transportation, Department of	125.00
Total Donations for Operations	$ 142,151.17

RENTS ON INVESTMENT PROPERTIES

Atlanta Newspapers, Incorporated	$ 4,400.00
Big Farm	10,125.00
CAPCO	6,903.33
Consolidated Atlanta Properties	221,357.34
DeFoor Properties, Incorporated	6,903.33
Harbet International, Incorporated	5,000.00
Livingston, Bess B., Estate of	18,000.00
Louisville and Nashville Railroad	3,729,693.82
Massell, Ben J., Estate of	51,666.69
Mathis, Edwin B.	3,900.00
Omni Ventures	56,919.92
Peachtree Plaza Hotel	297,363.00
Pelham Banking Company	7,200.00
Pfund, Joseph A.	2,250.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1982

RENTS ON INVESTMENT PROPERTIES continued

Reeves, Donald B.	$	3,250.00
Southern Railway		10,120.00
Spirit Creek Cattle Farm, Incorporated		4,872.90
Sundry Rents		5,045.00
Tennessee Valley Authority		7,500.00
Union Camp Corporation		916.66
United States Army Corps of Engineers		16,420.00
Total Rents on Investment Properties	$	4,469,806.99

INTEREST EARNED

Administrative Services, Department of		
Interest Earned, Regular	$	79,876,446.73
Interest Earned, Federal Revenue Sharing Funds		253,169.26
Interest on Railroad and Telegraph Stocks		2,587.40
Financing and Investment Commission, Georgia State Construction Fund		43,603,147.33
General Obligation Debt Sinking Fund, State of Georgia Debt Service Fund		5,923,540.08
Governor, Office of the, Planning and Budget, Office of		155,063.42
Human Resources, Department of		1,662.88
Offender Rehabilitation, Department of		2.77
Personnel Board, State - Merit System of Personnel Administration		5,992,335.58
Regents of the University System of Georgia, Board of		96,708.91
Revenue, Department of		224,704.48
Student Finance Commission, Georgia		12,378.20
Total Interest Earned	$	136,141,747.04

CONTRIBUTIONS FROM PUBLIC TRUST FUNDS

District Attorneys' Retirement Fund	$	36,737.91
District Attorneys' Retirement System		11,628.00
Employees' Retirement System		997,404.03
Legislative Retirement System, Georgia		22,568.00
Public School Employees' Retirement System		156,627.00
State Employees' Assurance Department		72,439.00
Subsequent Injury Trust Fund		212,546.67
Superior Court Judges Retirement Fund of Georgia		55,066.39
Superior Court Judges Retirement System		66,787.98
Teachers' Retirement System		1,998,424.95
Trial Judges and Solicitors' Retirement Fund		41,012.00
Total Contributions from Public Trust Funds	$	3,671,241.93

EARNINGS, GENERAL GOVERNMENTAL SERVICES

Administrative Services, Department of	$	69,849,008.53
Audits, Department of		212,077.95
Banking and Finance, Department of		11,524.20
Community Affairs, Department of		29,274.70
Comptroller General		158,123.26
Defense, Department of		6,861.39
Employees' Retirement System, Accumulated Deposits, Social Security Trust Fund		3,020,000.00
Employees' Retirement System, Other		200,815.00
Financing and Investment Commission, Georgia State		18,129,799.35
General Assembly of Georgia		5,780.23
Governor, Office of the, Governor's Office		166,460.00
Governor, Office of the, Planning and Budget, Office of		1,819,105.23
Industry and Trade, Department of		1,748,857.23
Judicial System:		
Supreme Court		255,027.29
Court of Appeals		87,459.95
Appellate Court Reports, Sales		11,403.59
Court Reporting of the Judicial Council, Board of		31,077.95
Justice Courts Training Council, Georgia		30,427.11
Labor, Department of		111,876.99
Law, Department of		
Regular		548,931.79
Sales, Act		19,521.70
Personnel Board, State - Merit System of Personnel Administration		117,786,001.97
Revenue, Department of		9,208,799.81
Secretary of State		161,168.54
Teachers' Retirement System		10,000.00
Transportation, Department of		497,150.18
Workers' Compensation, State Board of		18,413.84
Total Earnings, General Governmental Services	$	224,134,947.78

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1982

EARNINGS, PROTECTION SERVICES

Airport Fees	$	1,110.00
Architects' Examining Fees		90,179.76
Assessments on Insurers for Workers' Compensation Board		3,779,675.46
Auctioneers' Examining Fees		28,775.00
Bank Examining and Investigation Fees		2,840,471.00
Bar Examination Fees		159,018.09
Billboard Permits - Outdoor Advertising		257,447.83
Building and Loan Association Examining Fees		4,684.00
Cemetery Fees		3,950.00
Construction Industry Examining Fees		408,493.02
Corporation Charter Fees		825,173.30
Corporation Registration Fees		555,542.23
Credit Union Examining and Supervision Fees		296,042.57
Deeds and Charters' Fees		13,822.46
Election Qualifying Fees		800.00
Engineers' Examining Fees		107,168.00
Feed Inspection Fees		14,888.00
Fertilizer Inspection Fees		575,470.71
General Corporation Fees		112,491.13
Holding Company Examining and Supervision Fees		21,800.00
Industrial Loan Company Regulatory Investigation Fees		13,013.86
Insurance Company Regulatory and Filing Fees		265,910.61
Investigation, Georgia Bureau of		142,033.58
Landscape Architects' Examining Fees		4,055.00
Lobbying Fees		1,480.00
Motor Carriers' Fees		2,484,471.00
Notary Public Fees		61,361.30
Oversized Vehicle Permits		2,303,307.50
Polygraph Examining Fees		3,390.00
Private Detectives' Examining Fees		261,361.45
Public Accountants' Examining Fees		445,641.76
Public Safety, Department of		4,436,953.34
Real Estate Agents' Examining Fees		1,074,484.65
Safety Fire Prevention Fees		160,255.00
Securities Examinations		1,620.00
Securities, Issuers, Dealers and Agents' Fees		744,293.61
Trademarks		19,414.97
Used Parts and Used Car Dealers' Examining Fees		279,133.67
Veterinarians' Examining Fees		17,474.47
Warehouse License and Inspection		580.00
Total Earnings, Protection Services	$	22,817,238.33

EARNINGS, HEALTH SERVICES

Ambulance License Fees	$	575.00
Athletic Trainers' Examining Fees		1,240.00
Barbers' Examining Fees		30,688.07
Chiropractors' Examining Fees		19,113.69
Cosmetology Examining Fees		588,457.01
Dairy and Veterinary Inspection Fees		10,641.00
Dentists' Examining Fees		248,285.00
Funeral Service Examining Fees		116,696.70
Hearing Aid Examining Fees		23,230.60
Home Health Care License Fees		12,400.00
Human Resources, Department of		28,523,283.38
Laboratory License Fees		42,631.00
Medical Assistance, Department of		18,660,465.30
Medical Examining Fees		1,062,266.40
Nursing Home Fees		57,376.50
Occupational Therapy Fees		9,786.00
Optometrists' and Opticians' Examining Fees		35,069.62
Patients' Fees		5,483,685.03
Pest Control Examining Fees		76,981.00
Pharmacists' Examining Fees		99,801.00
Physical Health Laboratory Fees		186,687.75
Physical Therapy Examining Fees		50,782.00
Podiatrists' Examining Fees		34,482.00
Practical Nurses' Examining Fees		92,561.56
Psychologists' Examining Fees		14,535.14
Registered Nurses' Examining Fees		218,115.50
Sanitation Examining Fees		5,496.50
Vital Records Fees		368,527.50
Water and Waste Water Treatment Examining Fees		40,035.00
Well Water Standards Advisory Examining Fees		24,922.00
Total Earnings, Health Services	$	56,138,817.25

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1982

EARNINGS, DEVELOPMENT AGRICULTURAL AND NATURAL RESOURCES SERVICES

Agriculture, Department of	$ 562,134.21
Egg Inspection Fees	50.00
Farmers' Markets Rents	2,658,046.10
Forestry Commission, Georgia	2,544,388.90
Forestry Examining Fees	11,064.50
Geology Examining Fees	14,477.50
Natural Resources, Department of	2,829,612.82
Pesticides and Miscellaneous Fees	166,171.45
Soil and Water Conservation Committee, State	1,250.00
Total Earnings, Development Services	$ 8,787,195.48

EARNINGS, HIGHWAY SERVICES

Transportation, Department of, Sales, Rents and Miscellaneous Participation	$ 231,169,024.20

EARNINGS, HOSPITAL SERVICES

Human Resources, Department of, Community Mental Health/Mental Retardation Youth Services and Institutions	$ 74,465,401.18

EARNINGS, EDUCATIONAL SERVICES

Education, Department of	$ 1,846,154.32
Librarians' Examining Fees	7,151.00
Private School Registration Fees	11,264.00
Regents of the University System of Georgia, Board of	2,983,666.81
Speech Pathologists' Examining Fees	6,919.00
Student Finance Commission, Georgia	2,156,051.00
Total Earnings, Educational Services	$ 7,011,206.13

EARNINGS, CORRECTIONAL SERVICES

Inmate Labor	$ 994,686.26
Inmate Release Program	473,155.95
Work Release Program	329,100.36
Other	923,006.94
Total Earnings, Correctional Services	$ 2,719,949.51

EARNINGS, RECREATIONAL SERVICES

Natural Resources, Department of, Division of Parks and Recreation	$ 5,456,343.35
Recreation Examining Fees	11,981.00
Total Earnings, Recreational Services	$ 5,468,324.35

Total State Revenue Receipts	$ 5,479,141,683.09

DISTRIBUTION OF STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE DISTRIBUTION

		1982
DISTRIBUTION FOR OPERATIONS		
Administrative Services, Department of	$	106,571,608.74
Agriculture, Department of		27,474,196.61
Audits, Department of		5,149,264.00
Banking and Finance, Department of		2,927,185.00
Community Affairs, Department of		6,335,976.44
Comptroller General		5,721,822.05
Conservation:		
Forestry Commission, Georgia		24,977,870.25
Natural Resources, Department of		73,143,480.71
Soil and Water Conservation Committee, State		769,075.08
Defense, Department of		6,492,710.13
Education:		
Education, Department of		1,570,477,425.17
Public School Employees' Retirement System - Expense Fund		11,374,727.00
Regents of the University System of Georgia, Board of		530,930,186.03
Student Finance Commission, Georgia		17,680,317.20
Teachers' Retirement System - Expense Fund		4,402,254.77
Employees' Retirement System - Administrative Expense Fund		1,276,035.21
Financing and Investment Commission, Georgia State		
Regular		420.00
Construction Fund		61,732,526.68
General Assembly of Georgia		15,833,913.23
General Obligation Debt Sinking Fund, State of Georgia		
Regular		64,986,853.00
Debt Service Fund		5,923,540.08
Governor, Office of the:		
Governor's Office		2,382,813.25
Planning and Budget, Office of		12,940,025.41
Grants, State Aid:		
To Counties		11,917,013.00
To Municipalities		13,517,000.00
Highway Safety, Office of		497,572.60
Human Resources, Department of		954,510,787.58
Industry and Trade, Department of		10,628,901.77
Investigation, Georgia Bureau of		16,421,662.08
Judicial System:		
Supreme Court		2,422,247.44
Court of Appeals		2,534,972.20
Superior Courts		18,250,835.45
Administrative Office of the Courts		813,807.66
Appellate Court Reports		211,000.00
Court Reporting of the Judicial Council, Board of		15,200.95
Indigent Defense Council, Georgia		16,011.69
Judicial Administrative Districts, Georgia		496,630.00
Judicial Qualifications Commission		49,760.00
Justice Courts Training Council, Georgia		43,127.11
Juvenile Court Judges, Council of		344,882.19
Labor, Department of		91,557,160.49
Law, Department of		4,673,285.15
Medical Assistance, Department of		605,256,858.78
Offender Rehabilitation, Department of		130,296,262.49
Personnel Board, State - Merit System of Personnel Administration		123,888,533.65
Public Safety, Department of		48,561,231.52
Public Service Commission		3,542,474.87
Revenue, Department of		79,152,154.03
Secretary of State		13,461,106.14
Subsequent Injury Trust Fund		212,546.67
Transportation, Department of		914,149,757.14
Veterans Service, State Department of		13,108,096.66
Workers' Compensation, State Board of		3,921,349.84
Total Distribution for Operations	$	5,624,006,455.19
DISTRIBUTION OF UNFUNDED COLLECTIONS		
Administrative Services, Department of	$	339,773.45
Agriculture, Department of	(-)	45,944.49
Audits, Department of		31,035.38
Comptroller General	(-)	209,757.67
Conservation:		
Natural Resources, Department of		14,552.49
Governor, Office of the:		
Planning and Budget, Office of		75.00
Human Resources, Department of	(-)	327,807.90
Investigation, Georgia Bureau of		7,520.75
Judicial System:		
Supreme Court		51,543.19
Labor, Department of		2,100.00
Offender Rehabilitation, Department of		223,960.83
Public Safety, Department of	(-)	6.00
Public Service Commission	(-)	125,311.16
Revenue, Department of		103,416.81
Secretary of State	(-)	917,027.48
Transportation, Department of	(-)	9,060.50
Total Distribution of Unfunded Collections	$(-)	860,937.30

DISTRIBUTION OF PRIOR YEAR'S UNRESERVED FUND BALANCE (SURPLUS) LAPSED

			1982
Administrative Services, Department of			$(-) 1,423,537.38
Agriculture, Department of			(-) 299,380.33
Audits, Department of			(-) 99,534.73
Banking and Finance, Department of			(-) 33,244.00
Community Affairs, Department of			(-) 116,348.10
Comptroller General			(-) 26,705.01
Conservation:			
Forestry Commission, Georgia			(-) 132,591.72
Natural Resources, Department of			(-) 311,636.02
Soil and Water Conservation Committee, State			(-) 3,155.29
Defense, Department of			(-) 20,056.58
Education:			
Education, Department of			(-) 3,513,402.98
Regents of the University System of Georgia, Board of			(-) 728,345.88
Student Finance Commission, Georgia			(-) 8,144.31
General Assembly of Georgia			(-) 29,163.29
Governor, Office of the:			
Governor's Office			(-) 42,251.27
Planning and Budget, Office of			(-) 215,627.61
Highway Safety, Office of			(-) 5,195.90
Human Resources, Department of			(-) 1,798,900.33
Industry and Trade, Department of			(-) 305,866.88
Investigation, Georgia Bureau of			(-) 88,714.42
Judicial System:			
Supreme Court			(-) 6,592.69
Court of Appeals			(-) 174.60
Superior Courts			(-) 114,421.91
Administrative Office of the Courts			(-) 18,400.57
Appellate Court Reports			(-) 2,493.47
Indigent Defense Council, Georgia			(-) 11,770.06
Judicial Qualifications Commission			(-) 18,474.40
Labor, Department of			(-) 251,004.58
Law, Department of			(-) 7,902.77
Medical Assistance, Department of			(-) 14,895,374.50
Offender Rehabilitation, Department of			(-) 2,075,608.19
Public Safety, Department of			(-) 500,842.30
Public Service Commission			(-) 22,673.01
Revenue, Department of			(-) 248,402.88
Secretary of State			(-) 278,445.62
Transportation, Department of			(-) 117,255.13
Veterans Service, State Department of			(-) 34,469.92
Workers' Compensation, State Board of			(-) 63,632.79
Total Distribution of Prior Year's Unreserved Fund Balance (Surplus) Lapsed			$(-) 27,869,741.42
Distribution Totals			$ 5,595,275,776.47
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds		$ 49,166,042.75	
Carry-Over from Prior Year			
Transfers from Fund Balances			
State Funds	$(-) 163,881,920.40		
Federal Revenue Sharing Funds	(-) 1,418,215.73	(-) 165,300,136.13	(-) 116,134,093.38
			$ 5,479,141,683.09

STATISTICS

STATE REVENUE RECEIPTS

YEAR ENDED JUNE 30, 1982

SOURCE	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
Taxes, Fines and Forfeits			
Property Tax, General	$ 11,925,823.26	.22%	$ 2.18
Property Tax, Utility	1,615,002.09	.03%	.30
Property Tax, Intangibles	147,895.94	.00%	.03
Estate Tax	12,794,910.32	.23%	2.34
Real Estate Transfer Tax	49,408.34	.00%	.01
Income Tax	1,450,565,946.69	26.47%	265.46
Motor Fuel Tax	246,366,931.23	4.50%	45.09
Alcoholic Beverage Tax	37,451,045.05	.68%	6.85
Malt Beverage Tax	51,407,333.32	.94%	9.41
Wine Tax	9,252,228.89	.17%	1.69
Cigar and Cigarette Tax	88,090,811.52	1.61%	16.12
Sales, 3% Sales and Use Tax	1,224,406,316.12	22.35%	224.08
Industrial Loan Company Tax	1,751,294.24	.03%	.32
Insurance Premium Tax	72,171,149.61	1.32%	13.21
Business License Tax	4,556,359.50	.08%	.83
Motor Vehicle Tax	49,569,195.93	.91%	9.07
Title Registration Tax	2,952,208.00	.05%	.54
Motor Drivers' License Tax	5,457,056.50	.10%	1.00
Motor Boat Registration License Tax	1,078,357.69	.02%	.20
Hunting and Fishing License Tax	9,149,246.74	.17%	1.68
Corporation Net Worth Tax	9,356,521.05	.17%	1.71
Fines and Forfeits	879,804.38	.02%	.16
Unemployment Compensation Tax (Penalties)	657,098.43	.01%	.12
Total Taxes, Fines and Forfeits	$ 3,291,651,944.84	60.08%	$ 602.40
Grants from U. S. Government			
Education	$ 235,641,359.45	4.30%	$ 43.12
Health	83,680,598.10	1.53%	15.31
Public Assistance and Relief	771,477,573.44	14.08%	141.19
Transportation	276,418,228.89	5.04%	50.59
Agricultural and Natural Resources Development, Other	32,720,373.99	.60%	5.99
Total Grants from U. S. Government	$ 1,399,938,133.87	25.55%	$ 256.20
Grants from Counties and Cities			
Highways	$ 9,489,617.04	.17%	$ 1.73
Agricultural and Natural Resources Development, Other	924,936.00	.02%	.17
Total Grants from Counties and Cities	$ 10,414,553.04	.19%	$ 1.90
Donations for Operations	$ 142,151.17	.00%	$ .03
Rents on Investment Properties	$ 4,469,806.99	.08%	$ .82
Interest			
State Funds	$ 135,888,577.78	2.48%	$ 24.87
Revenue Sharing Funds	253,169.26	.00%	.04
Total Interest	$ 136,141,747.04	2.48%	$ 24.91
Contributions from Public Trust Funds	$ 3,671,241.93	.07%	$ .67
Operating Earnings by Fees, Rents and Sales for Services			
General Governmental Services	$ 224,134,947.78	4.09%	$ 41.02
Protection Services	22,817,238.33	.42%	4.18
Health Services	56,138,817.25	1.02%	10.27
Development Agricultural and Natural Resources Services	8,787,195.48	.16%	1.61
Highway Services	231,169,024.20	4.22%	42.30
Hospital Services	74,465,401.18	1.36%	13.63
Educational Services	7,011,206.13	.13%	1.28
Correctional Services	2,719,949.51	.05%	.50
Recreational Services	5,468,324.35	.10%	1.00
Total Operating Earnings	$ 632,712,104.21	11.55%	$ 115.79
Total State Revenue Receipts	$ 5,479,141,683.09	100.00%	$ 1,002.72

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1982

SOURCE	PERCENTAGE TO TOTAL	PER CAPITA	TOTAL
Education - Grammar, High Schools	28.60%	$ 286.77	$ 1,566,964,022.19
Education - College	10.00%	100.26	547,874,013.04
Public Roads	16.65%	166.94	912,224,110.30
Pensions and Benefits	21.09%	211.49	1,155,662,638.02
Public Health - General Hospitals	9.36%	93.87	512,913,796.86
Corrections - Penal	2.34%	23.47	128,220,654.30
Agricultural and Natural Resources Development	2.28%	22.86	124,923,691.79
Military and Police	1.30%	13.06	71,358,367.13
Judiciary	.54%	5.44	29,721,529.37
Assessment and Collection, Revenue	1.51%	15.09	82,445,477.17
All Other Agencies	8.47%	84.93	464,081,582.86
State Revenue Collections Unfunded	(-) .02%	(-) .16	(-) 860,937.30
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds	.90%	9.00	49,166,042.75
Carry-Over from Prior Year			
Transfers from Fund Balances			
State Funds	(-) 2.99%	(-) 29.99	(-) 163,881,920.40
Federal Revenue Sharing Funds	(-) .03%	(-) .26	(-) 1,418,215.73
Federal Revenue Sharing Funds			
Funds Available July 1, 1981 - Unappropriated	.03%	.26	1,418,215.73
Appropriation	(-) .03%	(-) .31	$(-) 1,671,384.99
	100.00%	$ 1,002.72	$ 5,479,141,683.09

(*) Assessment and Collection Allowance to Outside Agencies

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1982

APPROPRIATION ALLOTMENTS					
STATE APPROPRIATION FROM TAXES, FEES, ETC.	FEDERAL REVENUE SHARING FUNDS APPROPRIATION	GRANTS FROM U. S. GOVERNMENT	GRANTS FROM COUNTIES AND CITIES	AGENCY EARNINGS	OTHER AGENCY REVENUE
$ 1,331,346,190.01	$ 1,671,384.99	$ 235,613,658.85	$ .00	$ 1,846,191.32	$(-) 3,513,402.98
543,550,176.00	.00	27,700.60	.00	5,032,626.63	(-) 736,490.19
398,512,629.00	.00	270,558,082.54	9,489,617.04	233,740,075.03	(-) 76,293.31
307,320,568.09	.00	765,165,005.18	.00	98,591,091.14	(-) 15,414,026.39
400,100,375.91	.00	89,993,166.36	.00	24,449,610.32	(-) 1,629,355.73
127,043,132.00	.00	876,629.01	.00	2,376,501.48	(-) 2,075,608.19
93,114,164.00	.00	20,303,971.62	924,936.00	11,327,383.53	(-) 746,763.36
65,503,209.00	.00	4,670,927.38	.00	1,799,039.95	(-) 614,809.20
28,487,115.00	.00	400,650.71	.00	1,013,994.13	(-) 180,230.47
35,798,240.50	.00	210,536.75	.00	3,301,924.18	(-) 261,755.39
189,819,181.50	.00	12,117,804.87	.00	264,765,602.70	43,396,531.13(*) (-) 2,621,006.21
					(-) 860,937.30
					49,166,042.75
					(-)163,881,920.40
					(-) 1,418,215.73
					1,418,215.73
					(-) 1,671,384.99
$ 3,520,594,981.01	$ 1,671,384.99	$ 1,399,938,133.87	$ 10,414,553.04	$ 648,244,040.41	$(-)101,721,410.23

STATE REVENUE RECEIPTS

DISTRIBUTION OF REVENUE RECEIPTS BY OBJECT

YEAR ENDED JUNE 30, 1982

OBJECT	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
ALL GOVERNMENTAL FUND TYPES			
Personal Services			
Salaries and Wages	$ 656,015,965.85	11.97%	$ 120.05
Employer's Contributions for:			
F.I.C.A.	41,247,648.08	.75%	7.55
Retirement	83,167,760.43	1.52%	15.22
Health Insurance	41,967,443.55	.77%	7.68
Personal Liability Insurance	333,312.74	.01%	.06
Unemployment Compensation Insurance	152,735.15	.00%	.03
Total Personal Services	$ 822,884,865.80	15.02%	$ 150.59
Regular Operating Expenses			
Motor Vehicle Expenses	$ 26,064,695.07	.48%	$ 4.77
Supplies and Materials	95,108,719.94	1.74%	17.40
Repairs and Maintenance	14,653,688.61	.27%	2.68
Power, Water and Natural Gas	24,755,053.19	.45%	4.53
Rents (Otner than Real Estate)	17,960,605.19	.33%	3.29
Insurance and Bonding	1,780,047.99	.03%	.33
Workers' Compensation and Indemnities	6,863,551.35	.12%	1.26
Direct Benefits - Medical Care and Public Assistance	845,635,098.52	15.43%	154.76
Tuition and Scholarships	16,248,851.08	.30%	2.97
Grants to Counties, Cities and Civil Divisions	2,282,257,799.98	41.65%	417.67
Assessments by Merit System	3,517,411.95	.06%	.64
Other Operating Expenses	118,689,746.62	2.17%	21.72
Extraordinary Expenditures	108,977.00	.00%	.02
Total Regular Operating Expenses	$ 3,453,644,246.49	63.03%	$ 632.04
Travel	$ 14,732,553.37	.27%	$ 2.70
Motor Vehicle Equipment Purchases	$ 8,406,383.76	.15%	$ 1.54
Publications and Printing	$ 9,888,719.73	.18%	$ 1.81
Equipment Purchases	$ 14,633,700.66	.27%	$ 2.68
Computer Charges	$ 40,758,973.01	.74%	$ 7.46
Real Estate Rentals	$ 17,159,075.05	.31%	$ 3.14
Telecommunications	$ 40,388,809.92	.74%	$ 7.39
Per Diem, Fees and Contracts			
Per Diem and Fees (*)	$ 71,453,451.03	1.31%	$ 13.08
Contracts	183,185,598.72	3.34%	33.52
Total Per Diem, Fees and Contracts	$ 254,639,049.75	4.65%	$ 46.60
Capital Outlay	$ 778,611,858.51	14.21%	$ 142.49
Authority Lease Rentals	$ 57,562,626.00	1.05%	$ 10.54
Debt Service			
Principal Retirement	$ 39,070,000.00	.71%	$ 7.15
Interest and Fiscal Charges	48,048,841.25	.88%	8.79
Total Debt Service	$ 87,118,841.25	1.59%	$ 15.94
Total Governmental Costs	$ 5,600,429,703.30	102.21%	$ 1,024.92
Fund Balances Carried over from Prior Years as Funds Available	(-) 749,478,181.25	(-) 13.68%	(-) 137.16
Excess of Funds Available over Expenditures	1,029,692,581.15	18.79%	188.44
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	(-) 27,869,741.42	(-) .51%	(-) 5.10
Proceeds of General Obligation Bonds	(-) 376,785,000.00	(-) 6.87%	(-) 68.95
Good Faith Deposit on Unissued Bonds	(-) 2,326,200.00	(-) .04%	(-) .43
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds	5,478,521.31	.10%	1.00
	$ 5,479,141,683.09	100.00%	$ 1,002.72

(*) Includes Assessment and Collection Allowance to Outside Agencies in the amount of $43,396,531.13.

Note: 1980 Population 5,464,265

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
GENERAL FUND
YEAR ENDED JUNE 30, 1982

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

BALANCE SHEET

JUNE 30, 1982

	GOVERNMENTAL FUND TYPE		
	GENERAL		
ASSETS	STATE	FEDERAL REVENUE SHARING	TOTAL
CURRENT ASSETS			
Cash on Hand and in Banks	$ 39,266,501.40		$ 39,266,501.40
Investments	578,220,525.72	$ 1,671,384.99	579,891,910.71
Total Assets	$ 617,487,027.12	$ 1,671,384.99	$ 619,158,412.11
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES			
Undrawn Budget Allotments	$ 568,320,984.37	$ 1,671,384.99	$ 569,992,369.36
FUND EQUITY			
Fund Balances			
Reserved			
Designated for 1983 Appropriation to Department of Transportation (1)	$ 14,748,572.89		$ 14,748,572.89
For Midyear Adjustment Reserve (2)	33,780,093.61		33,780,093.61
For Revenue Shortfall Reserve (3)	637,376.25		637,376.25
	$ 49,166,042.75		$ 49,166,042.75
Unreserved			
Surplus			
Balance July 1, 1981	$ 70,592,961.03		$ 70,592,961.03
Decrease in Year	(-) 70,592,961.03		(-) 70,592,961.03
	$ .00		$ .00
Total Fund Equity	$ 49,166,042.75		$ 49,166,042.75
Total Liabilities and Fund Equity	$ 617,487,027.12	$ 1,671,384.99	$ 619,158,412.11

Notes: (1) The Reserved Fund Balance for 1983 appropriation to the Department of Transportation was determined by comparing the net Motor Fuel Tax collections for the year ended June 30, 1982, to the estimated Motor Fuel Tax collections budgeted for fiscal year ending June 30, 1983.

(2) The Reserved Fund Balance for Midyear Adjustment Reserve was created by Act No. 1423 (Senate Bill No. 663) of the 1982 Session of the General Assembly.

(3) The Reserved Fund Balance for Revenue Shortfall Reserve was created by Act No. 901 (Senate Bill No. 466) of the 1976 Session of the General Assembly in lieu of the Working Reserve Fund, which was abolished July 1, 1976.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1982

	GOVERNMENTAL FUND TYPE		
	GENERAL		
	STATE	FEDERAL REVENUE SHARING	TOTAL
FUND BALANCES JULY 1, 1981			
Reserved			
Revenue Shortfall	$ 93,288,959.37		$ 93,288,959.37
Unreserved			
Designated for Allocation in Fiscal Year 1982		$ 1,418,215.73	1,418,215.73
Surplus	70,592,961.03		70,592,961.03
	$ 163,881,920.40	$ 1,418,215.73	$ 165,300,136.13
ADDITIONS			
Excess of Funds Available over Allotments Year Ended June 30, 1982	49,166,042.75	.00	49,166,042.75
	$ 213,047,963.15	$ 1,418,215.73	$ 214,466,178.88
DEDUCTIONS			
Fund Balances Carried Over from Prior Year as Funds Available			
Reserved	$ 93,288,959.37		$ 93,288,959.37
Unreserved	70,592,961.03	$ 1,418,215.73	72,011,176.76
	$ 163,881,920.40	$ 1,418,215.73	$ 165,300,136.13
FUND BALANCES JUNE 30, 1982			
(To Balance Sheet)	$ 49,166,042.75	$ .00	$ 49,166,042.75

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

YEAR ENDED JUNE 30, 1982

	GOVERNMENTAL FUND TYPE		
	GENERAL		
FUNDS AVAILABLE	STATE	FEDERAL REVENUE SHARING	TOTAL
REVENUES			
Remittances by Collecting Units of the State - Net	$ 3,378,009,361.94		$ 3,378,009,361.94
Interest Earned		$ 253,169.26	253,169.26
Total Revenues	$ 3,378,009,361.94	$ 253,169.26	$ 3,378,262,531.20
CARRY-OVER FROM PRIOR YEAR			
Transfer from Fund Balances			
Reserved			
For Revenue Shortfall	$ 93,288,959.37		$ 93,288,959.37
Unreserved			
Designated for Allocation		$ 1,418,215.73	1,418,215.73
Surplus	70,592,961.03		70,592,961.03
Total Carry-Over from Prior Year	$ 163,881,920.40	$ 1,418,215.73	$ 165,300,136.13
Total Funds Available	$ 3,541,891,282.34	$ 1,671,384.99	$ 3,543,562,667.33
EXPENDITURES			
ALLOTMENTS			
Legislative Appropriation to Spending Units For Fiscal Year Ended June 30, 1982	$ 3,531,295,063.01	$ 1,671,384.99	$ 3,532,966,448.00
Less: Current Year Funds Lapsed	10,700,082.00		10,700,082.00
Net Appropriation - Fiscal Year Ended June 30, 1982	$ 3,520,594,981.01	$ 1,671,384.99	$ 3,522,266,366.00
Less: Prior Year's Unreserved Fund Balance (Surplus) Lapsed	27,869,741.42	.00	27,869,741.42
Net Allotments to Spending Units	$ 3,492,725,239.59	$ 1,671,384.99	$ 3,494,396,624.58
Excess of Funds Available over Allotments	49,166,042.75	.00	49,166,042.75
	$ 3,541,891,282.34	$ 1,671,384.99	$ 3,543,562,667.33

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- COMMENTS -

INTRODUCTION

This report covers all State revenue collections remitted to the Department of Administrative Services, Fiscal Division, Federal Revenue Sharing Funds on hand and interest earned thereon, revenue funds paid out, and transfers to the various State agencies for operating costs in the fiscal year ended June 30, 1982.

OTHER FUNDS HANDLED BY THE FISCAL DIVISION

Reported in separate audit reports are:

Department of Administrative Services, Fiscal Division, Debt Service Fund
Department of Administrative Services, Fiscal Division, Trust and Agency Accounts
State Aid Grants to Counties and to Incorporated Municipalities
State of Georgia General Obligation Debt Sinking Fund

CURRENT FUNDED REVENUE

Revenue receipts remitted to the Fiscal Division by the various revenue collecting units of the State in the year ended June 30, 1982, amounted to $3,378,009,361.94.

These receipts are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1982	1981	1980
Revenue Receipts			
Various Revenue Collecting Units	$ 3,378,009,361.94	$ 3,109,631,979.03	$ 2,809,997,680.48

ALLOTMENTS TO SPENDING UNITS

STATE FUNDS

Total State revenues received by the Department of Administrative Services, Fiscal Division amounted to $3,378,009,361.94 in the fiscal year ended June 30, 1982. The total revenues of $3,378,009,361.94 and the fund balance of $163,881,920.40 on hand at July 1, 1981, made a total of $3,541,891,282.34 available in the year under review. Net allotments to spending units were $3,492,725,239.59, and a reserved fund balance of $49,166,042.75 remained at June 30, 1982. Of the $49,166,042.75 reserved fund balance, designation for 1983 appropriation to the Department of Transportation was $14,748,572.89, Midyear Adjustment Reserve was $33,780,093.61, and Revenue Shortfall Reserve was $637,376.25.

FEDERAL REVENUE SHARING FUNDS

The Department of Administrative Services, Fiscal Division received $253,169.26 in interest earned on Federal Revenue Sharing Funds in the year ended June 30, 1982. The total revenue of $253,169.26 and the unreserved fund balance of $1,418,215.73 at July 1, 1981, made total Federal Revenue Sharing Funds available during the year under review of $1,671,384.99. Allotment of Federal Revenue Sharing Funds to spending unit was $1,671,384.99.

FINANCIAL CONDITION

The total assets, consisting of cash on hand and on deposit of $39,266,501.40 and investments of $579,891,910.71, on June 30, 1982, were $619,158,412.11, of which $617,487,027.12 was State Funds and $1,671,384.99 was Federal Revenue Sharing Funds. Of the $617,487,027.12 State Funds, $14,748,572.89 was designated for 1983 appropriation to the Department of Transportation, $33,780,093.61 was reserved for Midyear Adjustment Reserve, $637,376.25 was reserved for Revenue Shortfall Reserve and $568,320,984.37 was undrawn budget allotments for the year ended June 30, 1982. The $1,671,384.99 in Federal Revenue Sharing Funds was undrawn budget allotment for the year ended June 30, 1982.

ALLOTMENTS TO SPENDING UNITS continued

RESERVED FUND BALANCES

DESIGNATED FOR 1983 APPROPRIATION TO DEPARTMENT OF TRANSPORTATION

During the year ended June 30, 1982, the Department of Administrative Services, Fiscal Division received net motor fuel taxes of $347,223,572.89 and interest earned on motor fuel tax funds invested of $49,525,000.00. Of the $396,748,572.89 total motor fuel tax revenues, $382,000,000.00 was appropriated to the Department of Transportation in the General Appropriations Act No. 1514, approved April 21, 1982, for the fiscal year ending June 30, 1983. On June 30, 1982, the unappropriated balance of $14,748,572.89 was designated to be appropriated to the Department of Transportation during fiscal year 1983.

MIDYEAR ADJUSTMENT RESERVE

Act No. 1423 (Senate Bill No. 663) of the 1982 Session of the General Assembly provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to one percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor, before provision has been made for the Revenue Shortfall Reserve". On June 30, 1982, the reserved fund balance for Midyear Adjustment Reserve was $33,780,093.61.

REVENUE SHORTFALL RESERVE

Act No. 901 (Senate Bill No. 466) of the 1976 Session of the General Assembly abolished the Working Reserve Fund of $30,000,000.00 at July 1, 1976, and created the Revenue Shortfall Reserve in lieu of the Working Reserve. The Act provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of net revenue collections of such fiscal year to the extent that such surplus is available therefor". On June 30, 1982, the reserved fund balance for Revenue Shortfall Reserve was $637,376.25.

COMPARISON OF ALLOTMENTS

The net allotments to the various spending units are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1982	1981	1980
Net Allotments			
State Funds	$ 3,492,725,239.59	$ 3,170,157,630.92	$ 2,768,750,799.52
Federal Revenue Sharing Funds	1,671,384.99	26,091,896.08	50,997,899.63
	$ 3,494,396,624.58	$ 3,196,249,527.00	$ 2,819,748,699.15

STATE REVENUE COLLECTIONS

Net collections by the Department of Administrative Services, Fiscal Division as a revenue collecting agency in the year ended June 30, 1982, were $79,750,055.49 and consisted of $224.10 anonymous campaign contributions, $655.50 court settlement fees, $2,587.40 dividends, $370,088.92 interest earned on custodial funds, $79,354,931.37 net interest earned on State funds, $17,085.47 Local Government Investment Pool - cost of administration, $3,846.50 seizure and condemnation fees and $636.23 telephone commissions.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

SCHEDULE OF REVENUE COLLECTIONS BY DEPARTMENTS

YEAR ENDED JUNE 30, 1982

COLLECTING UNITS		
Administrative Services, Department of		
State Property Disposal Unit	$ 262,500.00	
Fiscal Division	79,750,055.49	
Properties Control Commission, State	5,277,804.97	$ 85,290,360.46
Agriculture, Department of		3,497,467.75
Audits, Department of		181,042.57
Banking and Finance, Department of		3,183,347.77
Comptroller General		77,194,202.19
Conservation:		
Natural Resources, Department of	$ 10,267,164.94	
Soil and Water Conservation Committee, State	1,250.00	10,268,414.94
Education:		
Education, Department of	$ 11,264.00	
Regents of the University System of Georgia, Board of	216,179.29	227,443.29
Employees' Retirement System		3,020,000.00
Governor, Office of the:		
Planning and Budget, Office of		
Consumer Affairs, Office of		7,329.05
Human Resources, Department of		9,016,142.71
Industry and Trade, Department of		98,326.46
Investigation, Georgia Bureau of		52,472.25
Judicial System:		
Supreme Court	$ 148,836.75	
Court of Appeals	51,503.75	
Appellate Court Reports	11,403.59	211,744.09
Labor, Department of		673,198.43
Law, Department of		35,806.34
Offender Rehabilitation, Department of		119,489.97
Public Safety, Department of		8,206,577.86
Public Service Commission		2,609,782.16
Revenue, Department of		3,161,444,114.23
Secretary of State		8,892,423.96
Workers' Compensation, State Board of		3,779,675.46
		$ 3,378,009,361.94

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1982

	APPROPRIATION FOR FISCAL YEAR 1982			
SPENDING UNIT	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	FUNDS LAPSED	NET APPROPRIATION
Administrative Services, Department of				
Operations	$ 38,031,393.00	$ 72,500.00	$(-) 100,000.00	$ 38,003,893.00
Debt Service Fund				
Agriculture, Department of	23,786,941.00	90,000.00	(-) 100,000.00	23,776,941.00
Audits, Department of	5,149,264.00			5,149,264.00
Banking and Finance, Department of	2,972,796.00		(-) 45,611.00	2,927,185.00
Community Affairs, Department of	4,336,647.00	767,783.00	(-) 32,848.00	5,071,582.00
Comptroller General	5,215,667.00		(-) 8,000.00	5,207,667.00
Conservation:				
Forestry Commission, Georgia	20,545,423.00	5,000.00	(-) 445,091.00	20,105,332.00
Natural Resources, Department of	48,558,064.00	276,865.00	(-) 360,690.00	48,474,239.00
Soil and Water Conservation Committee, State	796,994.00		(-) 39,342.00	757,652.00
Defense, Department of	2,503,638.00	22,272.00		2,525,910.00
Education:				
Education, Department of				
"A" Education, Department of	1,317,939,599.01	188,703.00	(-) 346,207.00	1,317,782,095.01
"B" Institutions	13,601,641.00		(-) 37,546.00	13,564,095.00
Public School Employees' Retirement System	11,374,727.00			11,374,727.00
Regents of the University System of Georgia, Board of				
"A" Resident Instruction and University System Institutions	513,355,228.00	8,000.00		513,363,228.00
"B" Regents' Central Office	14,675,060.00			14,675,060.00
Student Finance Commission, Georgia	15,528,138.00		(-) 16,250.00	15,511,888.00
Teachers' Retirement System	2,089,000.00			2,089,000.00
Employees' Retirement System	90,000.00			90,000.00
General Assembly of Georgia	15,828,133.00			15,828,133.00
General Obligation Debt Sinking Fund, State of Georgia	66,486,853.00		(-) 1,500,000.00	64,986,853.00
Governor, Office of the:				
"A" Governor's Office	2,054,032.00	30,000.00	(-) 38,095.00	2,045,937.00
"A" Governor's Emergency Fund	2,300,000.00	(-) 2,300,000.00		.00
"B" Planning and Budget, Office of	6,786,184.00	125,723.00	(-) 125,000.00	6,786,907.00
Grants, State Aid:				
To Counties	11,917,013.00			11,917,013.00
To Municipalities	13,518,631.00		(-) 1,631.00	13,517,000.00
Human Resources, Department of				
"A" Departmental Operations	211,662,848.00	108,067.00	(-) 1,070,961.00	210,699,954.00
"B" Health Planning and Development, State	431,400.00			431,400.00
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	270,200,873.00	87,470.00	(-) 2,792,378.00	267,495,965.00
Industry and Trade, Department of	9,074,487.00	133,000.00	(-) 229,116.00	8,978,371.00
Investigation, Georgia Bureau of	16,352,345.00	10,000.00	(-) 64,300.00	16,298,045.00
Judicial System:				
Supreme Court	2,208,582.00			2,208,582.00
Court of Appeals	2,499,016.00			2,499,016.00
Superior Courts	17,972,417.00			17,972,417.00
Administrative Office of the Courts	744,022.00	40,635.00		784,657.00
Appellate Court Reports	211,000.00			211,000.00
Court Reporting of the Judicial Council, Board of	14,123.00			14,123.00
Indigent Defense Council, Georgia	.00			.00
Judicial Administrative Districts, Georgia	496,630.00			496,630.00
Judicial Qualifications Commission	49,760.00			49,760.00
Justice Courts Training Council, Georgia	12,700.00			12,700.00
Juvenile Court Judges, Council of	97,592.00			97,592.00
Labor, Department of				
"A" Inspection Division	796,264.00			796,264.00
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	2,942,580.00			2,942,580.00
Law, Department of	4,082,638.00	58,000.00		4,140,638.00
Medical Assistance, Department of	199,381,809.00		(-) 2,500,000.00	196,881,809.00
Offender Rehabilitation, Department of				
"A" Offender Rehabilitation, Department of	122,225,815.00		(-) 400,000.00	121,825,815.00
"B" Pardons and Paroles, Board of	5,220,161.00	1,232.00	(-) 4,076.00	5,217,317.00
Public Safety, Department of	46,590,504.00	238,750.00	(-) 150,000.00	46,679,254.00
Public Service Commission	3,520,206.00		(-) 54,505.00	3,465,701.00
Revenue, Department of				
Operations	33,251,339.00		(-) 56,932.00	33,194,407.00
Loans to Counties - Property Tax Reevaluation				
Grants to Counties - Property Tax Reevaluation				
Secretary of State				
"A" Secretary of State	12,263,100.00	10,000.00	(-) 90,638.00	12,182,462.00
"B" Real Estate Commission	931,299.00		(-) 68,309.00	862,990.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1982

BALANCE DUE SPENDING UNIT JULY 1, 1981	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1982
$ 368,994.67	$(-) 35,583,672.72			$(-) 1,423,537.38	$ 1,365,677.57
26,980.00					26,980.00
549,421.29	(-) 23,471,839.00			(-) 299,380.33	555,142.96
	(-) 5,149,264.00		$ 99,534.73	(-) 99,534.73	.00
	(-) 2,926,570.00		33,244.00	(-) 33,244.00	615.00
392,639.98	(-) 5,001,662.23		27,830.35	(-) 116,348.10	374,042.00
	(-) 5,054,017.00		26,705.01	(-) 26,705.01	153,650.00
2,413,995.19	(-) 19,374,549.69			(-) 132,591.72	3,012,185.78
19,246,869.00	(-) 46,647,034.33		311,636.02	(-) 311,636.02	21,074,073.67
121,631.77	(-) 775,000.00			(-) 3,155.29	101,128.48
	(-) 2,473,410.00		20,056.58	(-) 20,056.58	52,500.00
53,483,704.39	(-)1,312,398,540.82			(-) 3,580,675.95	55,286,582.63
45,448.00	(-) 11,185,228.64			67,272.97	2,491,587.33
36,833.75	(-) 11,374,727.00				36,833.75
30,738,037.11	(-) 510,065,627.67		521,140.18	(-) 521,140.18	34,035,637.44
401,696.93	(-) 14,878,506.93		207,205.70	(-) 207,205.70	198,250.80
	(-) 15,511,888.00		8,144.31	(-) 8,144.31	.00
311,368.17	(-) 2,400,368.17				.00
	(-) 90,000.00				.00
1,600,000.00	(-) 14,300,000.00		29,163.29	(-) 29,163.29	3,128,133.00
29,911,000.00	(-) 94,897,853.00				.00
30,000.00	(-) 2,075,937.00		42,251.27	(-) 42,251.27	.00
.00					.00
447,752.00	(-) 6,350,000.00			(-) 215,627.61	669,031.39
	(-) 11,917,013.00				.00
	(-) 13,517,000.00				.00
4,837,564.86	(-) 209,984,049.00		433,023.40	(-) 433,023.40	5,553,469.86
131,720.17	(-) 400,000.00		260.70	(-) 260.70	163,120.17
15,721,906.86	(-) 278,509,894.00		1,365,616.23	(-) 1,365,616.23	4,707,977.86
948,509.19	(-) 9,055,000.00		189,184.00	(-) 305,866.88	755,197.31
353,340.00	(-) 16,543,720.58			(-) 88,714.42	18,950.00
	(-) 2,208,582.00		6,592.69	(-) 6,592.69	.00
	(-) 2,498,841.40			(-) 174.60	.00
	(-) 17,972,417.00		114,421.91	(-) 114,421.91	.00
	(-) 744,022.00		18,400.57	(-) 18,400.57	40,635.00
	(-) 211,000.00		2,493.47	(-) 2,493.47	.00
	(-) 14,123.00				.00
			11,770.06	(-) 11,770.06	.00
	(-) 496,630.00				.00
	(-) 49,760.00		18,474.40	(-) 18,474.40	.00
	(-) 12,700.00				.00
	(-) 97,592.00				.00
	(-) 796,264.00		31,506.26	(-) 31,506.26	.00
	(-) 2,942,580.00		219,498.32	(-) 219,498.32	.00
	(-) 4,127,638.00		7,902.77	(-) 7,902.77	13,000.00
57,023,169.70	(-) 218,850,700.00		10,000,000.00	(-)14,895,374.50	30,158,904.20
	(-) 118,248,043.00		2,043,998.29	(-) 2,043,998.29	3,577,772.00
	(-) 5,212,015.00		31,609.90	(-) 31,609.90	5,302.00
1,668,433.52	(-) 45,725,680.00		5,195.90	(-) 506,038.20	2,121,165.22
15,000.00	(-) 3,480,701.00		22,673.01	(-) 22,673.01	.00
630,338.73	(-) 32,000,000.00		190,402.88	(-) 190,402.88	1,824,745.73
120,641.67			58,000.00	(-) 58,000.00	120,641.67
24,760.00					24,760.00
545,035.00	(-) 12,625,816.00		248,156.51	(-) 248,156.51	101,681.00
421.00	(-) 835,024.00		30,289.11	(-) 30,289.11	28,387.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1982

	APPROPRIATION FOR FISCAL YEAR 1982			
SPENDING UNIT continued	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	FUNDS LAPSED	NET APPROPRIATION
Transportation, Department of				
Operations	$ 371,494,849.94			$ 371,494,849.94
Special Appropriations	22,489,836.06	$ 20,000.00		22,509,836.06
Grants from Federal Government				
Veterans Service, State Department of	10,738,865.00		$(-) 22,556.00	10,716,309.00
Workers' Compensation, State Board of	3,896,936.00	6,000.00		3,902,936.00
	$3,531,295,063.01	$ .00	$(-)10,700,082.00	$3,520,594,981.01

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1982

BALANCE DUE SPENDING UNIT JULY 1, 1981	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1982
$ 263,870,367.37	$ (-) 260,314,166.49				$ 375,051,050.82
25,311,881.93	(-) 29,313,167.07		$ 117,255.13	$ (-) 117,255.13	18,508,550.92
6,369,720.88	(-) 252,872,666.44	$ 249,476,668.17			2,973,722.61
	(-) 10,716,309.00		34,469.92	(-) 34,469.92	.00
180.00	(-) 3,893,216.00		63,632.79	(-) 63,632.79	9,900.00
$ 517,699,363.13	$ (-) 13,708,172,026.18	$ 249,476,668.17	$ 16,591,739.66	$ (-) 27,869,741.42	$ 568,320,984.37

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

ANALYSIS OF APPROPRIATION ALLOTMENTS

FEDERAL REVENUE SHARING FUNDS

YEAR ENDED JUNE 30, 1982

SPENDING UNIT	APPROPRIATION FOR FISCAL YEAR 1982 LEGISLATIVE APPROPRIATION	FUNDS LAPSED	NET APPROPRIATION
Conservation:			
Natural Resources, Department of			
Construction			
Heritage Trust			
Education:			
Education, Department of	$ 1,671,384.99	$ .00	$ 1,671,384.99
	$ 1,671,384.99	$ .00	$ 1,671,384.99

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
FEDERAL REVENUE SHARING FUNDS
YEAR ENDED JUNE 30, 1982

BALANCE DUE SPENDING UNIT JULY 1, 1981	CASH ALLOTMENTS DRAWN	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1982
$ 89,070.00	$(-) 89,070.00			
134,564.00	(-) 134,564.00			
		$ .00	$ .00	$ 1,671,384.99
$ 223,634.00	$(-) 223,634.00	$ .00	$ .00	$ 1,671,384.99

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
OF
ALL STATE SPENDING UNITS, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BALANCE SHEET OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

JUNE 30, 1982

	BUDGET FUNDS		
ASSETS	REGULAR	REVENUE SHARING	TOTAL
CURRENT ASSETS			
Cash on Hand and in Banks	$ 108,665,380.21		$ 108,665,380.21
Receivables and Inventories	1,350,408,325.16	$ 1,671,384.99	1,352,079,710.15
Other Assets	365,204.99		365,204.99
Total Assets	$ 1,459,438,910.36	$ 1,671,384.99	$ 1,461,110,295.35
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES	$ 877,989,205.95	$ 1,671,384.99	$ 879,660,590.94
FUND EQUITY			
Fund Balances			
Reserved	$ 565,411,779.57	$ .00	$ 565,411,779.57
Unreserved			
Surplus			
Balance July 1, 1981	$ 16,151,698.29	$ .00	$ 16,151,698.29
Excess of Funds Available over Expenditures For the Year Ended June 30, 1982	549,619,559.33		549,619,559.33
Prior Year's Adjustments and Increases, Decreases in Fund Balance	(-) 521,863,591.36		(-) 521,863,591.36
Prior Year's Unreserved Funds Lapsed to Department of Administrative Services, Fiscal Division	(-) 27,869,741.42		(-) 27,869,741.42
Balance June 30, 1982 due to Revenue Shortfall Reserve	$ 16,037,924.84	$ .00	$ 16,037,924.84
Total Fund Equity	$ 581,449,704.41	$ .00	$ 581,449,704.41
Total Liabilities and Fund Equity	$ 1,459,438,910.36	$ 1,671,384.99	$ 1,461,110,295.35

Notes: Receivables due to the Department of Administrative Services from State Spending Units for services rendered and the corresponding payables in the amount of $5,638,416.59 have been eliminated from the above Balance Sheet.

The above Balance Sheet does not include Fixed Assets.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
BY SPENDING UNITS

BALANCE SHEET
BY SPENDING UNITS
BUDGET FUNDS
JUNE 30, 1982

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT	CASH ON HAND AND IN BANKS	RECEIVABLES AND INVENTORIES	OTHER ASSETS
Administrative Services, Department of	$ 398,919.62	$ 9,761,326.77	$ .00
Agriculture, Department of	.00	920,058.21	.00
Audits, Department of	276,198.00	2.71	.00
Banking and Finance, Department of	6,167.43	615.00	10,207.69
Community Affairs, Department of	.00	2,501,370.29	.00
Comptroller General	24,934.67	153,650.00	.00
Conservation:			
Forestry Commission, Georgia	.00	3,803,971.44	.00
Natural Resources, Department of	.00	26,364,084.78	.00
Soil and Water Conservation Committee, State	1,095.64	101,128.48	.00
Defense, Department of	.00	231,511.09	.00
Education:			
Education, Department of			
"A" Education, Department of - Regular	.00	57,011,113.59	17,891.25
"A" Education, Department of - Revenue Sharing Funds	.00	1,671,384.99	.00
"B" Institutions	.00	2,854,653.10	.00
Public School Employees' Retirement System - Expense Fund (*)	.00	36,833.75	.00
Regents of the University System of Georgia, Board of			
"A" Resident Instruction and University System Institutions	4,035,637.44	.00	.00
"B" Regents' Central Office	198,250.00	.00	.00
Student Finance Commission, Georgia	68,310.67	84,206.00	.00
Teachers' Retirement System - Expense Fund (*)	34,227.32	192,422.93	.00
Employees' Retirement System - Administrative Expense Fund (*)	44,53[illegible].01	.00	.00
Financing and Investment Commission, Georgia State	6,494.30	.00	.00
General Assembly of Georgia	620,195.17	3,128,133.00	.00
General Obligation Debt Sinking Fund, State of Georgia	.00	.00	.00
Governor, Office of the:			
Governor's Office	120,535.56	110,061.00	.00
Governor's Emergency Fund	.00	.00	.00
Planning and Budget, Office of	2,063,692.60	1,197,444.67	.00
Grants, State Aid:			
To Counties	.00	.00	.00
To Municipalities	.00	.00	.00
Highway Safety, Office of	5,541.54	55,146.56	.00
Human Resources, Department of			
"A" Departmental Operations	.00	69,879,707.73	245,187.19
"B" Health Planning and Development, State	.00	172,368.69	6,310.49
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	.00	21,901,710.79	22,7[illegible]8.09
Industry and Trade, Department of	32,889.95	757,918.52	.00
Investigation, Georgia Bureau of	224,660.80	36,964.40	.00
Judicial System:			
Supreme Court	67,236.49	.00	.00
Court of Appeals	13,252.99	.00	.00
Superior Courts	335,268.43	58,607.60	.00
Administrative Office of the Courts	33,492.18	85,857.70	.00
Appellate Court Reports	4,175.57	.00	.00
Court Reporting of the Judicial Council, Board of	.00	4,899.86	.00
Indigent Defense Council, Georgia	.00	.00	.00
Judicial Administrative Districts, Georgia	.00	41,822.09	.00
Judicial Qualifications Commission	8,930.18	.00	.00
Justice Courts Training Council, Georgia	.00	7,223.19	.00
Juvenile Court Judges, Council of	.00	39,818.75	.00
Labor, Department of			
"A" Inspection Division	55,024.29	.00	.00
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	2,4[illegible]6,990.46	2,808,342.76	.00
Law, Department of	107,022.25	137,430.18	.00
Medical Assistance, Department of	5,925,427.14	63,831,518.32	41,719.10
Offender Rehabilitation, Department of			
"A" Offender Rehabilitation, Department of	3,228,303.83	4,968,865.13	.00
"B" Pardons and Paroles, Board of	123,145.20	5,302.00	.00
Personnel Board, State - Merit System of Personnel Administration	53,022,271.15	1,072,052.30	.00
Public Safety, Department of	.00	2,411,843.37	.00
Public Service Commission	47,117.58	34,067.66	.00
Revenue, Department of	171,818.43	2,072,396.48	21,111.18
Secretary of State			
"A" Secretary of State	133,466.12	213,409.34	.00
"B" Real Estate Commission	(-) 17,157.42	28,387.00	.00

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1982

	LIABILITIES AND FUND EQUITY			
		FUND EQUITY		
			UNRESERVED FUND BALANCE	
TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	SURPLUS DUE TO REVENUE SHORTFALL RESERVE	TOTAL LIABILITIES AND FUND EQUITY
$ 10,160,246.39	$ 5,539,869.81	$ 3,839,390.20	$ 780,986.38	$ 10,160,246.39
920,058.21	595,397.75	50,251.75	274,408.71	920,058.21
276,200.71	176,194.85	.00	100,005.86	276,200.71
16,990.12	3,076.72	.00	13,913.40	16,990.12
2,501,370.29	2,423,980.91	5,141.51	72,247.87	2,501,370.29
178,584.67	51,669.28	.00	126,915.39	178,584.67
3,803,971.44	2,969,503.27	500,066.04	334,402.13	3,803,971.44
26,364,084.78	25,344,531.52	633,592.96	385,960.30	26,364,084.78
102,224.12	98,791.52	195.84	3,236.76	102,224.12
231,511.09	169,750.96	8,101.80	53,658.33	231,511.09
57,029,004.84	52,200,425.89	2,590,080.23	2,238,498.72	57,029,004.84
1,671,384.99	1,671,384.99	.00	.00	1,671,384.99
2,854,653.10	2,528,226.71	520.746.99	(-) 194,320.60	2,854,653.10
36,833.75	36,833.75	.00	.00	36,833.75
34,035,637.44	34,941,640.66	.00	(-) 906,003.22	34,035,637.44
198,250.00	98,294.75	.00	99,955.25	198,250.00
152,516.67	117,194.53	.00	35,322.14	152,516.67
226,650.25	5,865.94	220,784.31	.00	226,650.25
44,533.01	.00	.00	44,533.01	44,533.01
4,494.30	2,839.98	1,654.32	.00	4,494.30
3,748,328.17	481,375.49	2,846,205.33	420,747.35	3,748,328.17
.00	.00	.00	.00	.00
230,596.56	191,308.21	3,058.23	36,230.12	230,596.56
.00	.00	.00	.00	.00
3,261,137.27	1,121,216.76	2,023,703.71	116,216.80	3,261,137.27
.00	.00	.00	.00	.00
.00	.00	.00	.00	.00
60,688.10	21.42	55,000.00	5,666.68	60,688.10
70,124,894.92	66,444,942.58	2,557,362.52	1,122,589.82	70,124,894.92
178,679.18	163,121.71	.00	15,557.47	178,679.18
21,924,488.88	15,125,078.44	4,787,717.39	2,011,693.05	21,924,488.88
790,808.47	634,610.15	.00	156,198.32	790,808.47
261,625.20	116,582.30	.00	145,042.90	261,625.20
67,236.49	66,893.60	.00	342.89	67,236.49
13,252.99	.00	.00	13,252.99	13,252.99
393,876.03	145,253.38	29.24	248,593.41	393,876.03
119,349.88	110,162.54	.00	9,187.34	119,349.88
4,175.57	.00	.00	4,175.57	4,175.57
4,899.86	4,899.86	.00	.00	4,899.86
.00	.00	.00	.00	.00
41,822.09	41,400.90	.00	421.19	41,822.09
8,930.18	1,057.00	.00	7,873.18	8,930.18
7,223.19	7,223.19	.00	.00	7,223.19
39,818.75	39,627.51	.00	191.24	39,818.75
55,024.29	.00	.00	55,024.29	55,024.29
5,225,333.22	4,840,279.30	207,555.77	177,498.15	5,225,333.22
244,452.43	232,010.03	.00	12,442.40	244,452.43
69,798,664.56	20,919.621.19	43,820,746.07	5,058,297.30	69,798,664.56
8,197,168.96	6,500,210.52	152,417.34	1,544,541.10	8,197,168.96
128,447.20	106,230.31	.00	22,216.89	128,447.20
54,094,323.45	3,843,318.44	50,251,005.01	.00	54,094,323.45
2,411,843.37	1,937,733.95	15,102.07	459,007.35	2,411,843.37
81,185.24	20,690.95	33,921.67	26,572.62	81,185.24
2,265,326.09	1,877,791.52	76,104.06	311,430.51	2,265,326.09
346,875.46	188,729.70	14,168.94	143,970.82	346,875.46
11,229.58	3,106.43	.00	8,123.15	11,229.58

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1982

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT continued	CASH ON HAND AND IN BANKS	RECEIVABLES AND INVENTORIES	OTHER ASSETS
Subsequent Injury Trust Fund	$ 18,595.50	$ .00	$ .00
Transportation, Department of	4,060,403.36	1,076,413,329.49	.00
Veterans Service, State Department of	713,597.43	545,265.03	.00
Workers' Compensation, State Board of	36,715.33	9,900.00	.00
	$ 108,665,380.21	$ 1,357,718,126.74	$ 365,204.99
SUMMARY			
Regular Budget Fund	$ 108,665,380.21	$ 1,356,046,741.75	$ 365,204.99
Revenue Sharing Funds	.00	1,671,384.99	.00
	$ 108,665,380.21	$ 1,357,718,126.74	$ 365,204.99

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1982

	LIABILITIES AND FUND EQUITY			
		FUND EQUITY		
			UNRESERVED FUND BALANCE	
TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCE	SURPLUS DUE TO REVENUE SHORTFALL RESERVE	TOTAL LIABILITIES AND FUND EQUITY
$ 18,595.50	$ 18,595.50	$ .00	$ .00	$ 18,595.50
1,080,473,732.85	630,066,884.82	450,197,676.27	209,171.76	1,080,473,732.85
1,258,862.46	1,072,694.47	.00	186,167.99	1,258,862.46
46,615.33	861.57	.00	45,753.76	46,615.33
$ 1,466,748,711.94	$ 885,299,007.53	$ 565,411,779.57	$ 16,037,924.84	$ 1,466,748,711.94
$ 1,465,077,326.95	$ 883,627,622.54	$ 565,411,779.57	$ 16,037,924.84	$ 1,465,077,326.95
1,671,384.99	1,671,384.99	.00	.00	1,671,384.99
$ 1,466,748,711.94	$ 885,299,007.53	$ 565,411,779.57	$ 16,037,924.84	$ 1,466,748,711.94

STATE UNITS

BUDGET FUNDS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

SPENDING UNIT	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Administrative Services, Department of		
Reserved	$ 2,748,989.55	$ .00
Unreserved (Surplus)	1,423,537.38	1,560,113.22
Agriculture, Department of		
Reserved	21,886.71	.00
Unreserved (Surplus)	299,380.33	312,385.19
Audits, Department of		
Reserved	.00	.00
Unreserved (Surplus)	99,534.73	99,761.37
Banking and Finance, Department of		
Reserved	.00	.00
Unreserved (Surplus)	33,244.00	13,248.44
Community Affairs, Department of		
Reserved	2,154,882.65	.00
Unreserved (Surplus)	116,348.10	924,731.59
Comptroller General		
Reserved	.00	.00
Unreserved (Surplus)	26,705.01	120,257.79
Conservation:		
Forestry Commission, Georgia		
Reserved	474,477.00	.00
Unreserved (Surplus)	132,591.72	241,829.28
Natural Resources, Department of		
Reserved	952,754.76	.00
Unreserved (Surplus)	311,636.02	527,283.47
Soil and Water Conservation Committee, State		
Reserved	3,790.21	.00
Unreserved (Surplus)	3,155.29	2,161.71
Defense, Department of		
Reserved	347.73	.00
Unreserved (Surplus)	20,056.58	38,832.50
Education:		
Education, Department of		
"A" Education, Department of		
Reserved	1,793,908.56	.00
Unreserved (Surplus)		
Regular	3,580,675.95	3,337,115.80
"B" Institutions		
Reserved	180,763.18	.00
Unreserved (Surplus)	(-) 67,272.97	340,956.29
Public School Employees' Retirement System - Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Regents of the University System of Georgia, Board of		
"A" Resident Instruction and University System Institutions		
Reserved	.00	.00
Unreserved (Surplus)	11,579.17	(-) 906,010.09
"B" Regents' Central Office		
Reserved	.00	.00
Unreserved (Surplus)	199,593.14	52,433.36
Student Finance Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	8,144.31	35,257.89
Teachers' Retirement System - Expense Fund (*)		
Reserved	168,462.82	.00
Unreserved (Surplus)	.00	315,438.19
Employees' Retirement System - Administrative Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	44,533.01
Financing and Investment Commission, Georgia State		
Reserved	1,771.40	.00
Unreserved (Surplus)	.00	1,654.32
General Assembly of Georgia		
Reserved	834,383.16	.00
Unreserved (Surplus)	29,163.29	3,201,327.86
General Obligation Debt Sinking Fund, State of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Governor, Office of the:		
Governor's Office		
Reserved	.00	.00
Unreserved (Surplus)	42,251.27	37,927.70
Governor's Emergency Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1982
$ 1,090,400.65	$ .00	$ 3,839,390.20
(-) 779,126.84	(-) 1,423,537.38	780,986.38
28,365.04	.00	50,251.75
(-) 37,976.48	(-) 299,380.33	274,408.71
.00	.00	.00
244.49	(-) 99,534.73	100,005.86
.00	.00	.00
664.96	(-) 33,244.00	13,913.40
(-) 2,149,741.14	.00	5,141.51
(-) 852,483.72	(-) 116,348.10	72,247.87
.00	.00	.00
6,657.60	(-) 26,705.01	126,915.39
25,589.04	.00	500,066.04
92,572.85	(-) 132,591.72	334,402.13
(-) 319,161.80	.00	633,592.96
(-) 141,323.17	(-) 311,636.02	385,960.30
(-) 3,594.37	.00	195.84
1,075.05	(-) 3,155.29	3,236.76
7,754.07	.00	8,101.80
14,825.83	(-) 20,056.58	53,658.33
796,171.67	.00	2,590,080.23
(-) 1,098,617.08	(-) 3,380,675.95	2,238,498.72
339,983.81	.00	520,746.99
(-) 535,276.89	67,272.97	(-) 194,320.60
.00	.00	.00
.00	.00	.00
.00	.00	.00
509,567.88	(-) 521,140.18	(-) 906,003.22
.00	.00	.00
55,134.45	(-) 207,205.70	99,955.25
.00	.00	.00
64.25	(-) 8,144.31	35,322.14
52,321.49	.00	220,784.31
(-) 315,438.19	.00	.00
.00	.00	.00
.00	.00	44,533.01
(-) 117.08	.00	1,654.32
(-) 1,654.32	.00	.00
2,011,822.17	.00	2,846,205.33
(-) 2,780,580.51	(-) 29,163.29	420,747.35
.00	.00	.00
.00	.00	.00
3,058.23	.00	3,058.23
(-) 1,697.58	(-) 42,251.27	36,230.12
.00	.00	.00
.00	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

SPENDING UNIT	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Governor, Office of the: continued		
Planning and Budget, Office of		
Reserved	$ 154,434.95	$ .00
Unreserved (Surplus)	215,627.61	2,139,237.77
Grants, State Aid:		
To Counties		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
To Municipalities		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Highway Safety, Office of		
Reserved	60,000.00	.00
Unreserved (Surplus)	5,195.90	59,784.76
Human Resources, Department of		
"A" Departmental Operations		
Reserved	1,267,925.31	.00
Unreserved (Surplus)	433,023.40	1,624,887.69
"B" Health Planning and Development, State		
Reserved	.00	.00
Unreserved (Surplus)	260.70	1,610.77
"C" Community Mental Health/Mental Retardation Youth Services and Institutions		
Reserved	4,219,987.32	.00
Unreserved (Surplus)	1,365,616.23	6,418,125.57
Industry and Trade, Department of		
Reserved	.00	.00
Unreserved (Surplus)	116,682.88	118,204.64
Investigation, Georgia Bureau of		
Reserved	.00	.00
Unreserved (Surplus)	88,714.42	141,294.65
Judicial System:		
Supreme Court		
Reserved	.00	.00
Unreserved (Surplus)	6,592.69	342.89
Court of Appeals		
Reserved	.00	.00
Unreserved (Surplus)	174.60	13,252.99
Superior Courts		
Reserved	1,828.39	.00
Unreserved (Surplus)	114,421.91	242,915.77
Administrative Office of the Courts		
Reserved	.00	.00
Unreserved (Surplus)	18,400.57	.74
Appellate Court Reports		
Reserved	.00	.00
Unreserved (Surplus)	2,493.47	4,175.57
Court Reporting of the Judicial Council, Board of		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Indigent Defense Council, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	11,667.96	.00
Judicial Administrative Districts, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Judicial Qualifications Commission		
Reserved	.00	.00
Unreserved (Surplus)	18,474.40	6,880.64
Justice Courts Training Council, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Juvenile Court Judges, Council of		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Labor, Department of		
"A" Inspection Division		
Reserved	.00	.00
Unreserved (Surplus)	31,506.26	55,024.29
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training		
Reserved	5,195,190.74	.00
Unreserved (Surplus)	210,951.82	375,425.67

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1982
$ 1,869,268.76	$ .00	$ 2,023,703.71
(-) 2,023,020.97	(-) 215,627.61	116,216.80
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
(-) 5,000.00	.00	55,000.00
(-) 54,118.08	(-) 5,195.90	5,666.68
1,289,437.21	.00	2,557,362.52
(-) 502,297.87	(-) 433,023.40	1,122,589.82
.00	.00	.00
13,946.70	(-) 260.70	15,557.47
567,730.07	.00	4,787,717.39
(-) 4,406,432.52	(-) 1,365,616.23	2,011,693.05
.00	.00	.00
227,177.68	(-) 305,866.88	156,198.32
.00	.00	.00
3,748.25	(-) 88,714.42	145,042.90
.00	.00	.00
.00	(-) 6,592.69	342.89
.00	.00	.00
.00	(-) 174.60	13,252.99
(-) 1,799.15	.00	29.24
5,677.64	(-) 114,421.91	248,593.41
.00	.00	.00
9,186.60	(-) 18,400.57	9,187.34
.00	.00	.00
.00	(-) 2,493.47	4,175.57
.00	.00	.00
.00	.00	.00
.00	.00	.00
102.10	(-) 11,770.06	.00
.00	.00	.00
421.19	.00	421.19
.00	.00	.00
992.54	(-) 18,474.40	7,873.18
.00	.00	.00
.00	.00	.00
.00	.00	.00
191.24	.00	191.24
.00	.00	.00
.00	(-) 31,506.26	55,024.29
(-) 4,087,634.97	.00	207,555.77
(-) 189,381.02	(-) 219,498.32	177,498.15

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

SPENDING UNIT	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Law, Department of		
Reserved	$ .00	$ .00
Unreserved (Surplus)	7,902.77	5,451.10
Medical Assistance, Department of		
Reserved	32,342,440.04	.00
Unreserved (Surplus)	4,895,374.50	42,614,629.67
Offender Rehabilitation, Department of		
"A" Offender Rehabilitation, Department of		
Reserved	169,970.51	.00
Unreserved (Surplus)	1,098,961.33	1,575,958.85
"B" Pardons and Paroles, Board of		
Reserved	24,936.67	.00
Unreserved (Surplus)	31,609.90	22,116.40
Personnel Board, State - Merit System of Personnel Administration		
Reserved	49,160,625.98	.00
Unreserved (Surplus)	.00	50,250,961.88
Public Safety, Department of		
Reserved	14,000.00	.00
Unreserved (Surplus)	500,842.30	453,977.09
Public Service Commission		
Reserved	33,544.80	.00
Unreserved (Surplus)	22,673.01	59,248.31
Revenue, Department of		
Reserved	134,104.06	.00
Unreserved (Surplus)	190,402.88	289,848.21
Secretary of State		
"A" Secretary of State		
Reserved	17,557.57	.00
Unreserved (Surplus)	248,156.51	83,237.29
"B" Real Estate Commission		
Reserved	.00	.00
Unreserved (Surplus)	30,289.11	6,700.30
Subsequent Injury Trust Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Transportation, Department of		
Reserved	355,998,919.16	.00
Unreserved (Surplus)	117,255.13	432,641,826.80
Veterans Service, State Department of		
Reserved	.00	.00
Unreserved (Surplus)	34,469.92	67,508.72
Workers' Compensation, State Board of		
Reserved	.00	.00
Unreserved (Surplus)	63,632.79	45,691.41
	$ 474,283,581.52	$ 549,619,559.33

SUMMARY

Reserved	$ 458,131,883.23	$ .00
Unreserved		
Surplus due to Revenue Shortfall Reserve	16,151,698.29	549,619,559.33
	$ 474,283,581.52	$ 549,619,559.33

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1982
$ .00	$ .00	$ .00
6,991.30	(-) 7,902.77	12,442.40
11,478,306.03	.00	43,820,746.07
(-) 27,556,332.37	(-) 14,895,374.50	5,058,297.30
(-) 17,553.17	.00	152,417.34
913,619.21	(-) 2,043,998.29	1,544,541.10
(-) 24,936.67	.00	.00
100.49	(-) 31,609.90	22,216.89
1,090,379.03	.00	50,251,005.01
(-) 50,250,961.88	.00	.00
1,102.07	.00	15,102.07
5,030.26	(-) 500,842.30	459,007.35
376.87	.00	33,921.67
(-) 32,675.69	(-) 22,673.01	26,572.62
(-) 58,000.00	.00	76,104.06
79,582.30	(-) 248,402.88	311,430.51
(-) 3,388.63	.00	14,168.94
60,739.53	(-) 248,156.51	143,976.82
.00	.00	.00
1,422.85	(-) 30,289.11	8,123.15
.00	.00	.00
.00	.00	.00
94,198,757.11	.00	450,197,676.27
(-)432,432,655.04	(-) 117,255.13	209,171.76
.00	.00	.00
118,659.27	(-) 34,469.92	186,167.99
.00	.00	.00
62.35	(-) 63,632.79	45,753.76
$(-)414,583,695.02	$(-) 27,869,741.42	$ 581,449,704.41
$ 107,279,896.34	$ .00	$ 565,411,779.57
(-)521,863,591.36	(-) 27,869,741.42	16,037,924.84
$(-)414,583,695.02	$(-) 27,869,741.42	$ 581,449,704.41

STATE UNITS

BUDGET FUNDS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF

ALL STATE SPENDING UNITS, EXCLUDING

UNITS OF THE UNIVERSITY SYSTEM

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

FUNDS AVAILABLE	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
REVENUES			
APPROPRIATION ALLOTMENTS			
General Appropriations	$ 3,531,295,063.01	$ 1,671,384.99	$ 3,532,966,448.00
Less: Lapsed Funds	10,700,082.00		10,700,082.00
Net Appropriation Allotments	$ 3,520,594,981.01	$ 1,671,384.99	$ 3,522,266,366.00
FEDERAL FUNDS			
Grants from U. S. Government	$ 1,399,938,133.87	$ .00	$ 1,399,938,133.87
COUNTIES AND CITIES			
Grants from Counties and Cities	$ 10,414,553.04	$ .00	$ 10,414,553.04
DEPARTMENTAL FUNDS			
Taxes	$ 43,396,531.13	$ .00	$ 43,396,531.13
Donations	142,151.17		142,151.17
Interest Earned	6,358,829.29		6,358,829.29
Contributions from Public Trust Funds	3,671,241.93		3,671,241.93
Earnings from Services	570,987,582.00		570,987,582.00
Total Departmental Funds	$ 624,556,335.52	$ .00	$ 624,556,335.52
Total Revenues	$ 5,555,504,003.44	$ 1,671,384.99	$ 5,557,175,388.43
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	454,360,291.32	.00	454,360,291.32
Total Funds Available	$ 6,009,864,294.76	$ 1,671,384.99	$ 6,011,535,679.75

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

EXPENDITURES	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
PERSONAL SERVICES			
Salaries and Wages	$ 655,877,515.28	$ .00	$ 655,877,515.28
Employer's Contributions for:			
F.I.C.A.	41,241,757.06		41,241,757.06
Retirement	83,156,382.43		83,156,382.43
Health Insurance	41,961,707.51		41,961,707.51
Personal Liability Insurance	333,298.74		333,298.74
Unemployment Compensation Insurance	152,735.15		152,735.15
Total Personal Services	$ 822,723,396.17	$ .00	$ 822,723,396.17
REGULAR OPERATING EXPENSES			
Motor Vehicle Expenses	$ 26,050,991.26	$ .00	$ 26,050,991.26
Supplies and Materials	78,009,179.76		78,009,179.76
Repairs and Maintenance	13,211,094.78		13,211,094.78
Power, Water and Natural Gas	5,684,876.10		5,684,876.10
Rents (Other than Real Estate)	6,248,836.67		6,248,836.67
Insurance and Bonding	1,777,115.72		1,777,115.72
Workers' Compensation and Indemnities	3,912,067.68		3,912,067.68
Direct Benefits - Medical Care and Public Assistance	43,352,857.40		43,352,857.40
Tuition and Scholarships	52,963.08		52,963.08
Grants to Counties, Cities and Civil Divisions	8,578,605.94		8,578,605.94
Assessments by Merit System	3,517,235.49		3,517,235.49
Other Operating Expenses	6,721,266.18		6,721,266.18
Extraordinary Expenditures	108,977.00		108,977.00
Total Regular Operating Expenses	$ 197,226,067.06	$ .00	$ 197,226,067.06
TRAVEL	$ 14,728,219.17	$ .00	$ 14,728,219.17
MOTOR VEHICLE EQUIPMENT PURCHASES	$ 7,885,719.48	$ .00	$ 7,885,719.48
PUBLICATIONS AND PRINTING	$ 9,648,608.61	$ .00	$ 9,648,608.61
EQUIPMENT PURCHASES	$ 14,358,057.61	$ .00	$ 14,358,057.61
COMPUTER CHARGES	$ 38,447,875.76	$ .00	$ 38,447,875.76
REAL ESTATE RENTALS	$ 17,159,075.05	$ .00	$ 17,159,075.05
TELECOMMUNICATIONS	$ 15,339,029.15	$ .00	$ 15,339,029.15
PER DIEM, FEES AND CONTRACTS			
Per Diem and Fees (*)	$ 64,537,545.87	$ .00	$ 64,537,545.87
Contracts	93,496,311.64		93,496,311.64
Total Per Diem, Fees and Contracts	$ 158,033,857.51	$ .00	$ 158,033,857.51
CAPITAL OUTLAY			
Personal Services			
Salaries and Wages	$ 1,431.00	$ .00	$ 1,431.00
Other Costs			
Motor Vehicle Expenses	$ 11,078.82	$ .00	$ 11,078.82
Supplies and Materials	977,375.19		977,375.19
Repairs and Maintenance	568,141.31		568,141.31
Power, Water and Natural Gas	1,564.43		1,564.43
Rents (Other than Real Estate)	18,052.61		18,052.61
Grants to Counties, Cities and Civil Divisions	18,634,013.00		18,634,013.00
Other Expenditures	6,605.92		6,605.92
	$ 20,216,831.28	$ .00	$ 20,216,831.28
Travel	$ 1,274.32	$ .00	$ 1,274.32
Publications and Printing	$ 147.40	$ .00	$ 147.40
Equipment Purchases	$ 481,902.34	$ .00	$ 481,902.34
Telecommunications	$ 853.50	$ .00	$ 853.50
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 855,396.45	$ .00	$ 855,396.45
Contracts	630,824,807.22		630,824,807.22
	$ 631,680,203.67	$ .00	$ 631,680,203.67
Total Capital Outlay	$ 652,382,643.51	$ .00	$ 652,382,643.51

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

EXPENDITURES continued	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
AUTHORITY LEASE RENTALS	$ 54,115,126.00	$ .00	$ 54,115,126.00
GENERAL OBLIGATION DEBT SINKING FUND	$ 68,710,117.99	$ .00	$ 68,710,117.99
OTHER (Schedule by Spending Units, pages 116-127)			
Personal Services			
Salaries and Wages	$ 138,450.57	$ .00	$ 138,450.57
Employer's Contributions for:			
F.I.C.A.	5,891.02		5,891.02
Retirement	11,378.00		11,378.00
Health Insurance	5,736.04		5,736.04
Personal Liability Insurance	14.00		14.00
	$ 161,469.63	$ .00	$ 161,469.63
Other Costs			
Motor Vehicle Expenses	$ 13,703.81		$ 13,703.81
Supplies and Materials	17,099,540.18		17,099,540.18
Repairs and Maintenance	1,442,593.83		1,442,593.83
Power, Water and Natural Gas	19,070,177.09		19,070,177.09
Rents (Other than Real Estate)	11,711,768.52		11,711,768.52
Insurance and Bonding	2,932.27		2,932.27
Workers' Compensation and Indemnities	2,951,483.67		2,951,483.67
Direct Benefits - Medical Care and Public Assistance	802,282,241.12		802,282,241.12
Tuition and Scholarships	16,195,888.00		16,195,888.00
Grants to Counties, Cities and Civil Divisions	2,272,007,809.05	$ 1,671,384.99	2,273,679,194.04
Assessments by Merit System	176.46		176.46
Other Expenditures	111,614,312.39		111,614,312.39
	$ 3,254,392,626.39	$ 1,671,384.99	$ 3,256,064,011.38
Travel	$ 4,334.20	$ .00	$ 4,334.20
Motor Vehicle Equipment Purchases	$ 520,664.28	$ .00	$ 520,664.28
Publications and Printing	$ 240,111.12	$ .00	$ 240,111.12
Equipment Purchases	$ 275,643.05	$ .00	$ 275,643.05
Computer Charges	$ 2,311,097.25	$ .00	$ 2,311,097.25
Telecommunications	$ 25,049,780.77	$ .00	$ 25,049,780.77
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 3,883,129.39	$ .00	$ 3,883,129.39
Contracts	89,689,287.08		89,689,287.08
	$ 93,572,416.47	$ .00	$ 93,572,416.47
Capital Outlay	$ 8,811,299.20	$ .00	$ 8,811,299.20
Authority Lease Rentals	$ 3,447,500.00	$ .00	$ 3,447,500.00
General Obligation Debt Sinking Fund	$ 700,000.00	$ .00	$ 700,000.00
Total Other	$ 3,389,486,942.36	$ 1,671,384.99	$ 3,391,158,327.35
Total Expenditures	$ 5,460,244,735.43	$ 1,671,384.99	$ 5,461,916,120.42
Excess of Funds Available over Expenditures	$ 549,619,559.33		549,619,559.33
	$ 6,009,864,294.76	$ 1,671,384.99	$ 6,011,535,679.75

(*) Includes assessment and collection allowance to outside agencies in the amount of $43,396,531.13.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1982

FUNDS AVAILABLE	TOTAL	ADMINISTRATIVE SERVICES, DEPARTMENT OF	AGRICULTURE, DEPARTMENT OF	AUDITS, DEPARTMENT OF
REVENUES				
APPROPRIATION ALLOTMENTS	$ 3,522,266,366.00	$ 38,003,893.00	$ 23,776,941.00	$ 5,149,264.00
GRANTS FROM U. S. GOVERNMENT	1,399,938,133.87	.00	3,151,147.40	.00
GRANTS FROM COUNTIES AND CITIES	10,414,553.04	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	624,556,335.52	68,567,715.74	546,108.21	.00
Total Revenues	$ 5,557,175,388.43	$ 106,571,608.74	$ 27,474,196.61	$ 5,149,264.00
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	454,360,291.32	996,385.67	21,886.71	.00
Total Funds Available	$ 6,011,535,679.75	$ 107,567,994.41	$ 27,496,083.32	$ 5,149,264.00
EXPENDITURES				
PERSONAL SERVICES	$ 822,723,396.17	$ 23,921,767.62	$ 17,775,554.24	$ 4,228,890.35
REGULAR OPERATING EXPENSES	197,226,067.06	5,862,380.86	2,270,520.69	139,858.70
TRAVEL	14,728,219.17	154,727.66	816,528.38	282,463.20
MOTOR VEHICLE EQUIPMENT PURCHASES	7,885,719.48	370,094.22	271,103.79	96,000.00
PUBLICATIONS AND PRINTING	9,648,608.61	443,869.11	479,678.17	2,532.51
EQUIPMENT PURCHASES	14,358,057.61	1,052,721.85	180,573.45	11,224.05
COMPUTER CHARGES	38,447,875.76	5,172,732.33	239,298.71	125,433.12
REAL ESTATE RENTALS	17,159,075.05	1,490,869.48	526,459.25	118,636.00
TELECOMMUNICATIONS	15,339,029.15	442,183.85	297,027.43	31,742.05
PER DIEM, FEES AND CONTRACTS	158,033,857.51	4,361,923.38	248,227.32	12,722.65
CAPITAL OUTLAY	652,382,643.51	20,595.00	.00	.00
AUTHORITY LEASE RENTALS	54,115,126.00	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	68,710,117.99	.00	.00	.00
OTHER	3,391,158,327.35	62,714,015.83	4,078,726.70	.00
Total Expenditures	$ 5,461,916,120.42	$ 106,007,881.19	$ 27,183,698.13	$ 5,049,502.63
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	549,619,559.33	1,560,113.22	312,385.19	99,761.37
	$ 6,011,535,679.75	$ 107,567,994.41	$ 27,496,083.32	$ 5,149,264.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

			CONSERVATION		
BANKING AND FINANCE, DEPARTMENT OF	COMMUNITY AFFAIRS, DEPARTMENT OF	COMPTROLLER GENERAL	FORESTRY COMMISSION, GEORGIA	NATURAL RESOURCES, DEPARTMENT OF	SOIL AND WATER CONSERVATION COMMITTEE, STATE
$ 2,927,185.00	$ 5,071,582.00	$ 5,207,667.00	$ 20,105,332.00	$ 48,474,239.00	$ 757,652.00
.00	1,235,119.74	421,073.49	1,403,213.35	15,738,187.79	11,423.08
.00	.00	.00	924,936.00	.00	.00
.00	29,274.70	93,081.56	2,544,388.90	8,931,053.92	.00
$ 2,927,185.00	$ 6,335,976.44	$ 5,721,822.05	$ 24,977,870.25	$ 73,143,480.71	$ 769,075.08
.00	2,122,500.47	.00	.00	643,494.16	3,790.21
$ 2,927,185.00	$ 8,458,476.91	$ 5,721,822.05	$ 24,977,870.25	$ 73,786,974.87	$ 772,865.29
$ 2,433,098.67	$ 2,786,622.74	$ 4,641,882.99	$ 15,768,993.20	$ 31,876,004.04	$ 479,085.56
115,521.35	147,647.70	332,528.05	4,493,770.83	7,928,475.70	53,938.03
198,973.93	136,401.99	175,378.42	106,149.74	492,648.05	47,772.25
.00	.00	.00	666,453.74	1,067,505.33	.00
15,292.75	46,991.98	120,025.85	80,666.12	486,438.80	27,310.93
5,857.77	9,692.02	8,734.97	1,140,591.68	1,189,947.90	4,210.73
13,094.30	12,827.87	131,784.33	120,242.47	369,837.40	3,670.04
103,658.86	191,216.39	78,791.00	13,127.00	786,620.59	19,142.28
28,406.53	81,350.69	101,772.12	435,334.00	702,110.74	12,907.52
32.40	870,691.66	10,666.53	144,493.17	3,341,039.02	122,666.24
.00	.00	.00	766,988.13	2,827,253.63	.00
.00	.00	.00	.00	1,526,000.00	.00
.00	.00	.00	.00	.00	.00
.00	3,250,302.28	.00	999,230.89	20,665,810.20	.00
$ 2,913,936.56	$ 7,533,745.32	$ 5,601,564.26	$ 24,736,040.97	$ 73,259,691.40	$ 770,703.58
13,248.44	924,731.59	120,257.79	241,829.28	527,283.47	2,161.71
$ 2,927,185.00	$ 8,458,476.91	$ 5,721,822.05	$ 24,977,870.25	$ 73,786,974.87	$ 772,865.29

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

		EDUCATION, DEPARTMENT OF		
		"A" EDUCATION, DEPARTMENT OF		
FUNDS AVAILABLE	DEFENSE, DEPARTMENT OF	REGULAR	REVENUE SHARING FUNDS	"B" INSTITUTIONS
REVENUES				
APPROPRIATION ALLOTMENTS	$ 2,525,910.00	$ 1,317,782,095.01	$ 1,671,384.99	$ 13,564,095.00
GRANTS FROM U. S. GOVERNMENT	3,959,938.74	234,147,076.15	.00	1,466,582.70
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	6,861.39	533,703.20	.00	1,312,488.12
Total Revenues	$ 6,492,710.13	$ 1,552,462,874.36	$ 1,671,384.99	$ 16,343,165.82
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	347.73	1,683,100.52	.00	147,087.96
Total Funds Available	$ 6,493,057.86	$ 1,554,145,974.88	$ 1,671,384.99	$ 16,490,253.78
EXPENDITURES				
PERSONAL SERVICES	$ 3,783,789.96	$ 18,798,319.73	$ .00	$ 11,974,085.79
REGULAR OPERATING EXPENSES	1,945,295.49	3,486,112.42	.00	2,022,567.02
TRAVEL	27,612.34	970,466.64	.00	56,590.75
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00	54,574.00
PUBLICATIONS AND PRINTING	31,387.32	736,929.44	.00	17,156.45
EQUIPMENT PURCHASES	33,855.73	170,562.73	.00	281,263.12
COMPUTER CHARGES	.00	886,373.25	.00	.00
REAL ESTATE RENTALS	4,940.00	848,048.89	.00	.00
TELECOMMUNICATIONS	56,902.40	498,951.26	.00	95,345.43
PER DIEM, FEES AND CONTRACTS	67,429.22	3,817,981.37	.00	84,582.13
CAPITAL OUTLAY	97,938.44	.00	.00	287,120.86
AUTHORITY LEASE RENTALS	.00	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	405,074.46	1,520,595,113.35	1,671,384.99	1,276,011.94
Total Expenditures	$ 6,454,225.36	$ 1,550,808,859.08	$ 1,671,384.99	$ 16,149,297.49
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	38,832.50	3,337,115.80	.00	340,956.29
	$ 6,493,057.86	$ 1,554,145,974.88	$ 1,671,384.99	$ 16,490,253.78

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

EDUCATION					
	REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF				
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND (*)	"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS	"B" REGENTS' CENTRAL OFFICE	STUDENT FINANCE COMMISSION, GEORGIA	TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND (*)	EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND (*)
$ 11,374,727.00	$ 513,363,228.00	$ 14,675,060.00	$ 15,511,888.00	$ 2,089,000.00	$ 90,000.00
.00	.00	27,700.60	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	2,796,920.85	67,276.58	2,168,429.20	2,313,254.77	1,186,035.21
$ 11,374,727.00	$ 516,160,148.85	$ 14,770,037.18	$ 17,680,317.20	$ 4,402,254.77	$ 1,276,035.21
.00	.00	.00	.00	168,462.82	.00
$ 11,374,727.00	$ 516,160,148.85	$ 14,770,037.18	$ 17,680,317.20	$ 4,570,717.59	$ 1,276,035.21
$ .00	$ 46,650.35	$ 2,658,474.08	$ 1,508,398.29	$ 1,280,172.27	$ 502,372.28
.00	13,607.89	125,841.78	173,900.52	55,403.18	13,049.91
.00	4,763.14	106,812.46	33,734.39	15,738.11	5,323.01
.00	.00	.00	.00	.00	.00
.00	37.50	99,111.20	45,783.16	39,400.34	21,841.04
.00	.00	12,004.69	15,175.64	29,176.93	2,129.00
.00	.00	2,321.21	86,713.75	408,189.53	70,793.04
.00	.00	131,860.00	99,750.65	72,194.88	48,129.96
.00	2,091.09	76,376.03	61,165.00	48,137.55	10,942.10
.00	4,583.18	214,672.37	108,549.91	243,666.86	454,598.85
.00	.00	.00	.00	.00	.00
.00	20,862,507.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
11,374,727.00	496,131,918.79	11,290,130.00	15,511,888.00	2,063,199.75	102,323.01
$ 11,374,727.00	$ 517,066,158.94	$ 14,717,603.82	$ 17,645,059.31	$ 4,255,279.40	$ 1,231,502.20
.00	(-) 906,010.09	52,433.36	35,257.89	315,438.19	44,533.01
$ 11,374,727.00	$ 516,160,148.85	$ 14,770,037.18	$ 17,680,317.20	$ 4,570,717.59	$ 1,276,035.21

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

FUNDS AVAILABLE	FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE	GENERAL ASSEMBLY OF GEORGIA	GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
REVENUES			
APPROPRIATION ALLOTMENTS	$ .00	$ 15,828,133.00	$ 64,986,853.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	825,420.00	5,780.23	.00
Total Revenues	$ 825,420.00	$ 15,833,913.23	$ 64,986,853.00
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	1,771.40	834,383.16	.00
Total Funds Available	$ 827,191.40	$ 16,668,296.39	$ 64,986,853.00
EXPENDITURES			
PERSONAL SERVICES	$ 658,693.21	$ 7,006,443.32	$ .00
REGULAR OPERATING EXPENSES	34,983.05	2,755,967.21	.00
TRAVEL	6,317.01	1,648,714.43	.00
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	.00	699,754.52	.00
EQUIPMENT PURCHASES	.00	57,470.76	.00
COMPUTER CHARGES	12,675.70	378,137.54	.00
REAL ESTATE RENTALS	56,460.00	11,062.12	.00
TELECOMMUNICATIONS	11,408.11	564,266.83	.00
PER DIEM, FEES AND CONTRACTS	45,000.00	345,151.80	.00
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	64,986,853.00
OTHER	.00	.00	.00
Total Expenditures	$ 825,537.08	$ 13,466,968.53	$ 64,986,853.00
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	1,654.32	3,201,327.86	.00
	$ 827,191.40	$ 16,668,296.39	$ 64,986,853.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

GOVERNOR, OFFICE OF THE					
GOVERNOR'S OFFICE	GOVERNOR'S EMERGENCY FUND	PLANNING AND BUDGET, OFFICE OF	GRANTS, STATE AID TO COUNTIES	GRANTS, STATE AID TO MUNICIPALITIES	HIGHWAY SAFETY, OFFICE OF
$ 2,045,937.00	$ .00	$ 6,786,907.00	$ 11,917,013.00	$ 13,517,000.00	$ 125,680.00
170,416.25	.00	4,186,353.81	.00	.00	371,892.60
.00	.00	.00	.00	.00	.00
166,460.00	.00	1,966,764.60	.00	.00	.00
$ 2,382,813.25	$ .00	$ 12,940,025.41	$ 11,917,013.00	$ 13,517,000.00	$ 497,572.60
.00	.00	154,434.95	.00	.00	60,000.00
$ 2,382,813.25	$ .00	$ 13,094,460.36	$ 11,917,013.00	$ 13,517,000.00	$ 557,572.60
$ 1,464,819.10	$ .00	$ 4,621,130.76	$ .00	$ .00	$ 377,874.28
226,620.85	.00	195,092.49	2,600,000.00	4,200,000.00	19,584.04
36,869.33	.00	137,722.31	.00	.00	10,067.88
.00	.00	.00	.00	.00	.00
27,755.75	.00	98,336.45	.00	.00	2,594.17
13,242.25	.00	4,039.49	.00	.00	800.00
22.58	.00	266,111.96	.00	.00	20,595.34
20,132.00	.00	276,604.56	.00	.00	30,070.92
107,405.46	.00	166,126.80	.00	.00	14,760.14
20,794.68	.00	3,212,523.56	.00	.00	17,798.77
.00	.00	.00	9,317,013.00	9,317,000.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
427,223.55	.00	1,977,534.21	.00	.00	3,642.30
$ 2,344,885.55	$ .00	$ 10,955,222.59	$ 11,917,013.00	$ 13,517,000.00	$ 497,787.84
37,927.70	.00	2,139,237.77	.00	.00	59,784.76
$ 2,382,813.25	$ .00	$ 13,094,460.36	$ 11,917,013.00	$ 13,517,000.00	$ 557,572.60

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

	HUMAN RESOURCES, DEPARTMENT OF			
FUNDS AVAILABLE	"A" DEPARTMENTAL OPERATIONS	"B" HEALTH PLANNING AND DEVELOPMENT, STATE	"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS	INDUSTRY AND TRADE, DEPARTMENT OF
REVENUES				
APPROPRIATION ALLOTMENTS	$ 210,699,954.00	$ 431,400.00	$ 267,495,965.00	$ 8,978,371.00
GRANTS FROM U. S. GOVERNMENT	339,005,239.25	617,431.98	35,722,688.67	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	26,072,606.67	.00	74,465,502.01	1,650,530.77
Total Revenues	$ 575,777,799.92	$ 1,048,831.98	$ 377,684,155.68	$ 10,628,901.77
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	1,267,925.31	.00	4,219,987.32	.00
Total Funds Available	$ 577,045,725.23	$ 1,048,831.98	$ 381,904,143.00	$ 10,628,901.77
EXPENDITURES				
PERSONAL SERVICES	$ 89,489,096.65	$ 734,218.54	$ 207,580,546.42	$ 3,715,645.84
REGULAR OPERATING EXPENSES	53,426,349.35	40,492.69	26,812,658.89	697,424.87
TRAVEL	2,696,465.30	10,564.07	580,568.41	223,476.71
MOTOR VEHICLE EQUIPMENT PURCHASES	190,369.94	.00	582,232.19	9,167.08
PUBLICATIONS AND PRINTING	1,197,082.72	3,113.46	61,399.02	419,723.89
EQUIPMENT PURCHASES	696,266.73	.00	1,384,221.92	19,324.46
COMPUTER CHARGES	7,564,311.17	18,249.17	1,651,407.16	72,151.32
REAL ESTATE RENTALS	4,183,870.49	75,368.68	324,797.52	222,378.16
TELECOMMUNICATIONS	2,595,773.01	20,254.56	2,106,211.71	133,887.33
PER DIEM, FEES AND CONTRACTS	66,990,925.09	140,000.00	2,349,829.98	290,465.50
CAPITAL OUTLAY	1,089,998.63	.00	3,316,216.76	.00
AUTHORITY LEASE RENTALS	.00	.00	4,805,000.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	345,300,328.46	4,960.04	123,930,927.45	4,707,051.97
Total Expenditures	$ 575,420,837.54	$ 1,047,221.21	$ 375,486,017.43	$ 10,510,697.13
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	1,624,887.69	1,610.77	6,418,125.57	118,204.64
	$ 577,045,725.23	$ 1,048,831.98	$ 381,904,143.00	$ 10,628,901.77

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

	JUDICIAL SYSTEM				
INVESTIGATION GEORGIA BUREAU OF	SUPREME COURT	COURT OF APPEALS	SUPERIOR COURTS	ADMINISTRATIVE OFFICE OF THE COURTS	APPELLATE COURT REPORTS
$ 16,298,045.00	$ 2,208,582.00	$ 2,499,016.00	$ 17,972,417.00	$ 784,657.00	$ 211,000.00
18,876.50	.00	.00	108,198.17	29,150.66	.00
.00	.00	.00	.00	.00	.00
104,740.58	213,665.44	35,956.20	170,220.28	.00	.00
$ 16,421,662.08	$ 2,422,247.44	$ 2,534,972.20	$ 18,250,835.45	$ 813,807.66	$ 211,000.00
.00	.00	.00	1,828.39	.00	.00
$ 16,421,662.08	$ 2,422,247.44	$ 2,534,972.20	$ 18,252,663.84	$ 813,807.66	$ 211,000.00
$ 10,741,807.10	$ 1,791,921.22	$ 2,046,067.10	$ 16,968,659.98	$ 346,704.29	$ .00
1,490,012.04	205,001.78	141,780.75	413,103.07	78,794.59	70.00
346,455.76	24,553.63	17,819.89	370,846.57	13,281.92	.00
367,145.24	.00	.00	7,946.00	.00	.00
84,035.92	510.86	7,692.30	35,990.25	56,088.18	206,754.43
152,240.00	37,346.50	189,734.47	22,351.16	7,823.09	.00
1,952,785.60	4,302.07	.00	2,590.79	.00	.00
150,674.66	128,138.86	72,733.00	38,805.05	42,391.04	.00
722,311.81	38,222.22	30,283.02	16,746.76	15,915.62	.00
9,854.90	191,907.41	15,608.68	132,708.44	252,808.19	.00
64,425.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
198,619.40	.00	.00	.00	.00	.00
$ 16,280,367.43	$ 2,421,904.55	$ 2,521,719.21	$ 18,009,748.07	$ 813,806.92	$ 206,824.43
141,294.65	342.89	13,252.99	242,915.77	.74	4,175.57
$ 16,421,662.08	$ 2,422,247.44	$ 2,534,972.20	$ 18,252,663.84	$ 813,807.66	$ 211,000.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

	JUDICIAL		
FUNDS AVAILABLE	COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF	INDIGENT DEFENSE COUNCIL, GEORGIA	JUDICIAL ADMINISTRATIVE DISTRICTS, GEORGIA
REVENUES			
APPROPRIATION ALLOTMENTS	$ 14,123.00	$ .00	$ 496,630.00
GRANTS FROM U. S. GOVERNMENT	.00	16,011.69	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	31,077.95	.00	.00
Total Revenues	$ 45,200.95	$ 16,011.69	$ 496,630.00
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	.00
Total Funds Available	$ 45,200.95	$ 16,011.69	$ 496,630.00
EXPENDITURES			
PERSONAL SERVICES	$ 18,106.30	$ 7,879.72	$ 379,217.87
REGULAR OPERATING EXPENSES	4,106.27	364.04	12,506.26
TRAVEL	812.65	.00	28,325.11
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00
PUBLICATIONS AND PRINTING	784.73	.00	4,777.19
EQUIPMENT PURCHASES	9,396.00	.00	33,321.89
COMPUTER CHARGES	.00	.00	.00
REAL ESTATE RENTALS	5,067.49	1,335.28	11,961.56
TELECOMMUNICATIONS	2,129.57	1,263.14	18,591.29
PER DIEM, FEES AND CONTRACTS	4,797.94	5,169.51	7,928.83
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	.00	.00	.00
Total Expenditures	$ 45,200.95	$ 16,011.69	$ 496,630.00
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	.00	.00
	$ 45,200.95	$ 16,011.69	$ 496,630.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

SYSTEM continued			LABOR, DEPARTMENT OF		
JUDICIAL QUALIFICATIONS COMMISSION	JUSTICE COURTS TRAINING COUNCIL, GEORGIA	JUVENILE COURT JUDGES, COUNCIL OF	"A" INSPECTION DIVISION	"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING	LAW, DEPARTMENT OF
$ 49,760.00	$ 12,700.00	$ 97,592.00	$ 796,264.00	$ 2,942,580.00	$ 4,140,638.00
.00	.00	247,290.19	.00	87,706,439.50	.00
.00	.00	.00	.00	.00	.00
.00	30,427.11	.00	.00	111,876.99	532,647.15
$ 49,760.00	$ 43,127.11	$ 344,882.19	$ 796,264.00	$ 90,760,896.49	$ 4,673,285.15
.00	.00	.00	.00	5,195,190.74	.00
$ 49,760.00	$ 43,127.11	$ 344,882.19	$ 796,264.00	$ 95,956,087.23	$ 4,673,285.15
$ 12,374.50	$ .00	$ 87,812.55	$ 603,325.38	$ 48,462,991.19	$ 3,521,393.71
2,779.81	4,343.42	5,779.90	30,208.79	3,544,332.22	206,668.17
1,157.85	.00	7,227.75	87,669.09	921,758.99	112,545.31
.00	.00	.00	.00	10,815.00	6,989.44
3,730.26	24,911.75	2,503.11	6,102.61	12,979.36	31,894.66
1,057.00	.00	7,649.00	330.43	1,521,391.80	31,102.66
.00	.00	.00	.00	806,839.99	173,211.60
2,171.85	.00	8,687.27	7,590.96	1,889,921.35	293,480.00
1,122.57	87.53	3,306.23	5,939.65	1,270,125.15	82,539.34
18,485.52	13,784.41	221,916.38	72.80	1,082,911.83	155,014.66
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	36,056,594.68	52,994.50
$ 42,879.36	$ 43,127.11	$ 344,882.19	$ 741,239.71	$ 95,580,661.56	$ 4,667,834.05
6,880.64	.00	.00	55,024.29	375,425.67	5,451.10
$ 49,760.00	$ 43,127.11	$ 344,882.19	$ 796,264.00	$ 95,956,087.23	$ 4,673,285.15

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

		OFFENDER REHABILITATION, DEPARTMENT OF		
FUNDS AVAILABLE	MEDICAL ASSISTANCE, DEPARTMENT OF	"A" OFFENDER REHABILITATION, DEPARTMENT OF	"B" PARDONS AND PAROLES, BOARD OF	PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION
REVENUES				
APPROPRIATION ALLOTMENTS	$ 196,881,809.00	$ 121,825,815.00	$ 5,217,317.00	$ .00
GRANTS FROM U. S. GOVERNMENT	389,714,584.48	867,526.70	9,102.31	110,196.10
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	18,660,465.30	2,349,810.74	26,690.74	123,778,337.55
Total Revenues	$ 605,256,858.78	$ 125,043,152.44	$ 5,253,110.05	$ 123,888,533.65
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	32,342,440.04	169,970.51	.00	49,160,625.98
Total Funds Available	$ 637,599,298.82	$ 125,213,122.95	$ 5,253,110.05	$ 173,049,159.63
EXPENDITURES				
PERSONAL SERVICES	$ 5,841,619.58	$ 74,146,112.69	$ 4,574,889.95	$ 3,364,287.66
REGULAR OPERATING EXPENSES	416,962.97	15,785,131.54	110,859.76	94,674.33
TRAVEL	110,893.82	614,186.45	223,832.66	49,304.68
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	714,119.04	.00	.00
PUBLICATIONS AND PRINTING	197,840.69	143,283.97	13,413.44	100,573.74
EQUIPMENT PURCHASES	9,785.93	2,080,843.04	20,975.33	44,916.95
COMPUTER CHARGES	7,642,265.96	614,594.00	7,754.22	1,213,786.48
REAL ESTATE RENTALS	324,498.12	1,191,596.52	121,093.72	202,716.72
TELECOMMUNICATIONS	227,814.87	1,013,842.34	107,598.77	95,811.40
PER DIEM, FEES AND CONTRACTS	7,455,525.64	917,272.81	13,380.80	7,197,545.24
CAPITAL OUTLAY	.00	5,045,301.36	.00	.00
AUTHORITY LEASE RENTALS	.00	840,000.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	572,757,461.57	20,530,880.34	37,195.00	110,434,580.55
Total Expenditures	$ 594,984,669.15	$ 123,637,164.10	$ 5,230,993.65	$ 122,798,197.75
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	42,614,629.67	1,575,958.85	22,116.40	50,250,961.88
	$ 637,599,298.82	$ 125,213,122.95	$ 5,253,110.05	$ 173,049,159.63

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

			SECRETARY OF STATE		
PUBLIC SAFETY, DEPARTMENT OF	PUBLIC SERVICE COMMISSION	REVENUE, DEPARTMENT OF	"A" SECRETARY OF STATE	"B" REAL ESTATE COMMISSION	SUBSEQUENT INJURY TRUST FUND
$ 46,553,574.00	$ 3,465,701.00	$ 33,194,407.00	$ 12,182,462.00	$ 862,990.00	$ .00
320,219.54	76,773.87	.00	268,262.01	.00	.00
.00	.00	.00	.00	.00	.00
1,687,437.98	.00	45,957,747.03	144,126.59	3,265.54	212,546.67
$ 48,561,231.52	$ 3,542,474.87	$ 79,152,154.03	$ 12,594,850.60	$ 866,255.54	$ 212,546.67
14,000.00	33,544.80	.00	17,557.57	.00	00
$ 48,575,231.52	$ 3,576,019.67	$ 79,152,154.03	$ 12,612,408.17	$ 866,255.54	$ 212,546.67
$ 33,257,736.07	$ 2,805,855.45	$ 20,439,788.68	$ 7,346,887.10	$ 464,325.33	$ 116,281.44
6,916,094.69	200,566.96	934,997.24	1,300,402.00	159,836.18	11,848.86
202,206.00	106,346.37	796,373.04	176,855.72	11,496.07	9,187.77
2,095,851.09	5,467.47	66,326.08	49,366.45	11,444.44	.00
1,218,240.35	12,439.68	1,160,320.67	366,056.20	19,733.98	3,482.65
475,462.09	9,178.72	217,003.91	77,649.97	1,970.30	6,826.51
1,918,229.69	11,574.82	5,056,013.99	489,710.71	74,917.52	17,338.74
63,533.69	160,104.27	983,237.93	344,151.25	30,450.00	12,074.74
867,728.27	72,983.56	399,845.05	217,484.66	14,871.08	3,569.09
405,754.92	132,254.06	42,902,009.88	408,365.25	70,510.34	31,936.87
.00	.00	.00	.00	.00	.00
.00	.00	.00	1,276,000.00	.00	.00
.00	.00	.00	.00	.00	.00
700,417.57	.00	5,906,389.35	476,241.57	.00	.00
$ 48,121,254.43	$ 3,516,771.36	$ 78,862,305.82	$ 12,529,170.88	$ 859,555.24	$ 212,546.67
453,977.09	59,248.31	289,848.21	83,237.29	6,700.30	.00
$ 48,575,231.52	$ 3,576,019.67	$ 79,152,154.03	$ 12,612,408.17	$ 866,255.54	$ 212,546.67

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1982

FUNDS AVAILABLE	TRANSPORTATION, DEPARTMENT OF	VETERANS SERVICE, STATE DEPARTMENT OF	WORKERS' COMPENSATION, STATE BOARD OF
REVENUES			
APPROPRIATION ALLOTMENTS	$ 394,004,686.00	$ 10,716,309.00	$ 3,902.936.00
GRANTS FROM U. S. GOVERNMENT	276,418,228.89	2,391,787.66	.00
GRANTS FROM COUNTIES AND CITIES	9,489,617.04	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	234,237,225.21	.00	18,413.84
Total Revenues	$ 914,149,757.14	$ 13,108,096.66	$ 3,921,349.84
CARRY-OVER FROM PRIOR YEAR			
TRANSFER FROM RESERVED FUND BALANCE	355,099,574.90	.00	.00
Total Funds Available	$ 1,269,249,332.04	$ 13,108,096.66	$ 3,921,349.84
EXPENDITURES			
PERSONAL SERVICES	$ 119,245,142.44	$ 2,881,988.08	$ 3,137,590.51
REGULAR OPERATING EXPENSES	44,763,596.76	86,615.88	115,035.22
TRAVEL	1,385,921.24	81,723.12	44,587.80
MOTOR VEHICLE EQUIPMENT PURCHASES	1,242,748.94	.00	.00
PUBLICATIONS AND PRINTING	666,494.72	18,773.07	44,987.19
EQUIPMENT PURCHASES	2,988,705.15	83,899.53	4,008.31
COMPUTER CHARGES	747,933.03	45.91	87,007.35
REAL ESTATE RENTALS	951,671.00	130,752.68	256,046.36
TELECOMMUNICATIONS	1,271,937.09	53,497.78	80,621.55
PER DIEM, FEES AND CONTRACTS	8,809,773.86	5,245.80	50,296.90
CAPITAL OUTLAY	620,232,792.70	.00	.00
AUTHORITY LEASE RENTALS	24,805,619.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	3,723,264.99	.00	.00
OTHER	5,771,904.32	9,698,046.09	55,477.24
Total Expenditures	$ 836,607,505.24	$ 13,040,587.94	$ 3,875,658.43
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	432,641,826.80	67,508.72	45,691.41
	$ 1,269,249,332.04	$ 13,108,096.66	$ 3,921,349.84

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
SUMMARY OF OTHER EXPENDITURES
BY SPENDING UNITS

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND

ADMINISTRATIVE SERVICES, DEPARTMENT OF			
Rents and Maintenance Expense			
Rents (Other Than Real Estate).		$ 11,703,476.69	
Utilities			
Power, Water and Natural Gas		22,904.09	
Payments to Department of Administrative Services Fiscal Administration			
Computer Charges		2,270,896.00	
Direct Payments to Georgia Building Authority For Operations			
Per Diem, Fees and Contracts			
Contracts		59,980.00	
Direct Payments to Georgia Building Authority For Capital Outlay			
Per Diem, Fees and Contracts			
Contracts		10,600,000.00	
Direct Payments to Georgia Building Authority For Authority Lease Rentals			
Authority Lease Rentals		850,000.00	
Direct Payments to Georgia Building Authority For Floyd Buildings Operations			
Per Diem, Fees and Contracts			
Contracts		2,650,000.00	
Telephone Billings			
Telecommunications		25,047,937.34	
Materials for Resale			
Supplies and Materials		6,630,381.95	
Public Safety Officers Indemnity Fund			
Workers' Compensation and Indemnities		608,800.00	
Unemployment Compensation Reserve			
Workers' Compensation and Indemnities		2,269,639.76	$ 62,714,015.83
AGRICULTURE, DEPARTMENT OF			
Market Bulletin Postage			
Supplies and Materials		$ 470,000.00	
Athens Veterinary Laboratory Contract			
Per Diem, Fees and Contracts			
Contracts		421,000.00	
Tifton Veterinary Laboratory Contract			
Per Diem, Fees and Contracts			
Contracts		764,170.00	
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton			
Per Diem, Fees and Contracts			
Contracts		878,000.00	
Veterinary Fees			
Per Diem, Fees and Contracts			
Per Diem and Fees		516,421.00	
Indemnities			
Workers' Compensation and Indemnities		72,632.51	
Advertising Contract			
Per Diem, Fees and Contracts			
Contracts		95,000.00	
Direct Payments to Georgia Agrirama Development Authority for Operations			
Per Diem, Fees and Contracts			
Contracts		276,890.00	
Repairs to Major and Minor Markets			
Repairs and Maintenance	$ 562,125.52		
Publications and Printing	110.88		
Per Diem, Fees and Contracts			
Per Diem and Fees	22,376.79	584,613.19	4,078,726.70
COMMUNITY AFFAIRS, DEPARTMENT OF			
Capital Felony Expenses			
Grants to Counties, Cities and Civil Divisions		$ 5,816.85	
Grants to Area Planning and Development Commissions			
Grants to Counties, Cities and Civil Divisions		1,350,000.00	
HUD 701 Planning Grants			
Grants to Counties, Cities and Civil Divisions		265,734.00	
Local Assistance Grants			
Grants to Counties, Cities and Civil Divisions		446,000.00	
Appalachian Regional Commission Assessment			
Other Expenditures		144,985.00	
Coastal Plains Regional Commission Assessment			
Other Expenditures		11,875.00	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued				
COMMUNITY AFFAIRS, DEPARTMENT OF continued				
Multi-State Transportation Board				
Other Expenditures			$ 10,000.00	
National Science Foundation Grants				
Grants to Counties, Cities and Civil Divisions			8,600.00	
LEAA Block Grant Carry-Over				
Grants to Counties, Cities and Civil Divisions			(-) 358,999.58	
Juvenile Justice Grants Carry-Over				
Grants to Counties, Cities and Civil Divisions			1,366,291.01	$ 3,250,302.28
CONSERVATION:				
FORESTRY COMMISSION, GEORGIA				
Contractual Research				
Per Diem, Fees and Contracts				
Contracts			$ 457,078.32	
Ware County Grant				
Grants to Counties, Cities and Civil Divisions			60,000.00	
Wood Energy Program				
Personal Services				
Salaries and Wages	$ 88,247.00			
Employer's Contributions for:				
F.I.C.A.	5,891.02			
Retirement	11,378.00			
Health Insurance	5,736.04			
Personal Liability Insurance	14.00	$ 111,266.06		
Other Costs				
Motor Vehicle Expenses	$ 12,329.25			
Supplies and Materials	137,496.14			
Repairs and Maintenance	27,055.80			
Rents (Other than Real Estate)	2,408.95			
Insurance and Bonding	2,932.27			
Workers' Compensation and Indemnities	411.40			
Assessments by Merit System	176.46			
Other Expenditures	558.61	183,368.88		
Travel		4,312.15		
Equipment Purchases		40,937.04		
Telecommunications		1,833.33		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 24,235.11			
Contracts	111,200.00	135,435.11	477,152.57	
Governor's Emergency Fund - Grant to City of Arlington				
Grants to Counties, Cities and Civil Divisions			5,000.00	999,230.89
NATURAL RESOURCES, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 284,959.24	
Land and Water Conservation Grants				
Grants to Counties, Cities and Civil Divisions			3,869,664.94	
Recreation Grants				
Grants to Counties, Cities and Civil Divisions			590,000.00	
Young Adult Conservation Corps and Youth Conservation Corps Grants				
Grants to Counties, Cities and Civil Divisions			26,564.74	
Water and Sewer Grants				
Grants to Counties, Cities and Civil Divisions			6,081,865.00	
Solid Waste Grants				
Grants to Counties, Cities and Civil Divisions			1,500,000.00	
Contract with U. S. Geological Survey for Ground Water Resources Survey				
Per Diem, Fees and Contracts				
Contracts			227,670.00	
Contract with U. S. Geological Survey for Topographic Maps				
Per Diem, Fees and Contracts				
Contracts			125,000.00	
Capital Outlay - Hatchery Renovation				
Capital Outlay			11,367.06	
Capital Outlay - Repairs and Maintenance				
Capital Outlay			2,953,121.95	
Capital Outlay - Shop Stock				
Capital Outlay			287,616.64	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

CONSERVATION: continued				
NATURAL RESOURCES, DEPARTMENT OF continued				
Capital Outlay - Heritage Trust				
Capital Outlay			$ 659,384.26	
Cost of Material for Resale				
Supplies and Materials			746,464.36	
Payments to Lake Lanier Islands Development Authority for Operations				
Per Diem, Fees and Contracts Contracts			405,574.00	
Payments to Lake Lanier Islands Development Authority for Capital Outlay				
Capital Outlay			122,683.00	
Contract - Special Olympics, Inc.				
Per Diem, Fees and Contracts Contracts			186,000.00	
Georgia Sports Hall of Fame				
Per Diem, Fees and Contracts Contracts			50,000.00	
Capital Outlay - Heritage Trust - Wildlife Management Area Land Acquisition				
Capital Outlay			1,427,685.20	
Capital Outlay - User Fee Enhancements				
Capital Outlay			858,319.56	
Historic Preservation Grants				
Grants to Counties, Cities and Civil Divisions			226,035.00	
Capital Outlay - Buoy Maintenance				
Capital Outlay			5,835.25	
Tybee Island - Governor's Emergency Fund				
Grants to Counties, Cities and Civil Divisions			20,000.00	$ 20,665,810.20
DEFENSE, DEPARTMENT OF				
National Guard Units Grants				
Grants to Counties, Cities and Civil Divisions			$ 312,000.00	
Georgia Military Institute Grant				
Grants to Counties, Cities and Civil Divisions			18,000.00	
Civil Air Patrol Contract				
Per Diem, Fees and Contracts Contracts			40,000.00	
Local Civil Defense Grants - Training				
Grants to Counties, Cities and Civil Divisions			35,074.46	405,074.46
EDUCATION:				
EDUCATION, DEPARTMENT OF				
"A" EDUCATION, DEPARTMENT OF				
Utilities				
Power, Water and Natural Gas		$ 390,415.82		
APEG Grants:				
Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2))				
Grants to Counties, Cities and Civil Divisions	$ 541,809,372.59			
Salaries of Instructional Personnel (Sec. 5)				
Grants to Counties, Cities and Civil Divisions	90,790,237.62			
Salaries of Instructional Personnel (Sec. 7)				
Grants to Counties, Cities and Civil Divisions	20,938,755.71			
Salaries of Student Supportive Personnel (Sec. 20 (a))				
Grants to Counties, Cities and Civil Divisions	22,743,679.36			
Salaries of Administrative and Supervisory Personnel (Sec. 21)				
Grants to Counties, Cities and Civil Divisions	64,458,662.09			
Special Education Leadership Personnel (Sec. 21(d) (2))				
Grants to Counties, Cities and Civil Divisions	2,762,571.33			
Instructional Media (Sec. 13)				
Grants to Counties, Cities and Civil Divisions	19,894,427.68			

REGULAR BUDGET FUND continued

EDUCATION: continued		
EDUCATION, DEPARTMENT OF continued		
"A" EDUCATION, DEPARTMENT OF continued		
APEG Grants: continued		
Instructional Equipment (Sec. 14)		
Grants to Counties, Cities and Civil Divisions	$ 695,520.48	
Maintenance and Operation (Sec. 15)		
Grants to Counties, Cities and Civil Divisions	89,344,244.67	
Sick and Personal Leave (Sec. 16)		
Grants to Counties, Cities and Civil Divisions	5,525,005.00	
Travel (Sec. 17)		
Grants to Counties, Cities and Civil Divisions	1,020,012.78	
Pupil Transportation - Regular (Sec. 25)		
Grants to Counties, Cities and Civil Divisions	73,118,333.92	
Isolated Schools		
Grants to Counties, Cities and Civil Divisions	465,008.58	$ 933,565,831.81
Non-APEG Grants:		
Education of Children of Low-Income Families		
Grants to Counties, Cities and Civil Divisions	$ 80,227,595.22	
Teacher Retirement		
Grants to Counties, Cities and Civil Divisions	89,125,939.49	
Instructional Services for the Handicapped		
Grants to Counties, Cities and Civil Divisions	21,131,058.76	
Preparation of Professional Personnel in Education of Handicapped Children		
Grants to Counties, Cities and Civil Divisions	73,633.00	
Tuition for the Multihandicapped		
Grants to Counties, Cities and Civil Divisions	1,186,627.78	
Severely Emotionally Disturbed		
Grants to Counties, Cities and Civil Divisions	15,034,314.96	
Compensatory Education		
Grants to Counties, Cities and Civil Divisions	12,746,704.05	
School Library Resources and Other Materials		
Grants to Counties, Cities and Civil Divisions	3,597,521.03	
School Lunch (Federal)		
Grants to Counties, Cities and Civil Divisions	88,443,254.40	
School Lunch (State)		
Grants to Counties, Cities and Civil Divisions	14,560,000.00	
Supplementary Education Centers and Services		
Grants to Counties, Cities and Civil Divisions	2,476,707.00	
Staff Development		
Grants to Counties, Cities and Civil Divisions	878,284.52	
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification		
Grants to Counties, Cities and Civil Divisions	3,499,799.07	
Cooperative Educational Service Agencies		
Grants to Counties, Cities and Civil Divisions	3,719,736.00	
Superintendents' Salaries		
Grants to Counties, Cities and Civil Divisions	4,518,822.68	
High School Program		
Grants to Counties, Cities and Civil Divisions	26,053,253.41	

REGULAR BUDGET FUND continued

EDUCATION: continued				
EDUCATION, DEPARTMENT OF continued				
"A" EDUCATION, DEPARTMENT OF continued				
Non-APEG Grants: continued				
Area Vocational Technical Schools				
Grants to Counties, Cities and Civil Divisions	$ 48,475,507.43			
Career Education				
Grants to Counties, Cities and Civil Divisions	179,948.70			
Junior College Vocational Program				
Grants to Counties, Cities and Civil Divisions	1,681,789.32			
Quick Start Program				
Grants to Counties, Cities and Civil Divisions	3,166,179.68			
Comprehensive Employment and Training				
Grants to Counties, Cities and Civil Divisions	2,654,693.99			
Vocational Research and Curriculum				
Grants to Counties, Cities and Civil Divisions	981,696.00			
Adult Education				
Grants to Counties, Cities and Civil Divisions	3,431,184.22			
Salaries and Travel of Public Librarians				
Grants to Counties, Cities and Civil Divisions	3,977,286.69			
Public Library Materials				
Grants to Counties, Cities and Civil Divisions	3,756,775.73			
Talking Book Centers				
Grants to Counties, Cities and Civil Divisions	666,258.00			
Public Library Maintenance and Operation				
Grants to Counties, Cities and Civil Divisions	2,509,414.62			
Public Library Construction				
Grants to Counties, Cities and Civil Divisions	587,000.00			
Competency-Based High School Graduation Requirements				
Grants to Counties, Cities and Civil Divisions	240,000.00			
Instructional Aides				
Grants to Counties, Cities and Civil Divisions	8,949,120.00			
Teacher Health Insurance				
Grants to Counties, Cities and Civil Divisions	31,402,308.97			
Basic Skills				
Grants to Counties, Cities and Civil Divisions	4,000.00			
Capital Outlay (Under 32-648a)				
Grants to Counties, Cities and Civil Divisions	20,392,000.00			
Grants to Local School Systems for Educational Purposes (Act 562)				
Grants to Counties, Cities and Civil Divisions	75,000,000.00			
Indo-Chinese Refugee				
Grants to Counties, Cities and Civil Divisions	179,603.00			
Salaries of Extended Pre-School Personnel				
Grants to Counties, Cities and Civil Divisions	10,023,243.00			
Area Vocational Technical School Construction				
Grants to Counties, Cities and Civil Divisions	1,107,600.00	$ 586,638,865.72	$ 1,520,595,113.35	
"B" INSTITUTIONS				
Utilities				
Power, Water and Natural Gas			1,276,011.94	$ 1,521,871,125.29

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued			
EDUCATION: continued			
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND			
Payments to Employees' Retirement System			
Grants to Counties, Cities and Civil Divisions		$ 156,627.00	
Employer Contributions			
Grants to Counties, Cities and Civil Divisions		11,218,100.00	$ 11,374,727.00
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF			
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS			
Teachers' Retirement			
Grants to Counties, Cities and Civil Divisions	$ 46,133,928.79		
Grants to Colleges			
Grants to Counties, Cities and Civil Divisions	449,997,990.00	$ 496,131,918.79	
"B" REGENTS' CENTRAL OFFICE			
Southern Regional Education Board Payments			
Per Diem, Fees and Contracts Contracts	$ 3,754,450.00		
Medical Scholarships			
Tuition and Scholarships	484,000.00		
Regents Opportunity Grants			
Per Diem, Fees and Contracts Contracts	500,000.00		
Regents Scholarships			
Tuition and Scholarships	200,000.00		
Grants to Colleges			
Grants to Counties, Cities and Civil Divisions	6,136,680.00		
Rental Payments to Georgia Military College			
Per Diem, Fees and Contracts Contracts	190,000.00		
Central Savannah River Area Business League			
Per Diem, Fees and Contracts Contracts	25,000.00	11,290,130.00	507,422,048.79
STUDENT FINANCE COMMISSION, GEORGIA			
Payment of Interest and Fees			
Tuition and Scholarships		$ 406,250.00	
Guaranteed Educational Loans			
Tuition and Scholarships		2,223,250.00	
Tuition and Equalization Grants			
Tuition and Scholarships		10,615,000.00	
Student Incentive Grants			
Tuition and Scholarships		2,087,878.00	
Law Enforcement Personnel Dependents' Grants			
Tuition and Scholarships		22,000.00	
North Georgia College ROTC Grants			
Tuition and Scholarships		134,000.00	
Georgia Military Scholarship Grants			
Tuition and Scholarships		23,510.00	15,511,888.00
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND			
Postage			
Supplies and Materials		$ 76,051.16	
Floor Fund for Local Retirement Systems			
Grants to Counties, Cities and Civil Divisions		1,456,107.69	
Employer Contributions			
Grants to Counties, Cities and Civil Divisions		531,040.90	2,063,199.75
EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND			
Postage			
Supplies and Materials		$ 56,856.02	
Cost-of-Living Increases - Other Retirees		45,466.99	102,323.01
GOVERNOR, OFFICE OF THE:			
GOVERNOR'S OFFICE			
Mansion Allowance			
Other Expenditures		$ 40,000.00	
Intern Stipends and Travel			
Other Expenditures	$ 387,201.50		
Travel	22.05	387,223.55	427,223.55

REGULAR BUDGET FUND continued

GOVERNOR, OFFICE OF THE: continued			
PLANNING AND BUDGET, OFFICE OF			
Art Grants - State Funds			
Grants to Counties, Cities and Civil Divisions		$ 1,392,806.00	
Art Grants - Federal Funds			
Grants to Counties, Cities and Civil Divisions		507,675.75	
Art Grants - Donations			
Grants to Counties, Cities and Civil Divisions		27,152.46	
Art Grants - Governor's Emergency Fund			
Grants to Counties, Cities and Civil Divisions		49,900.00	$ 1,977,534.21
HIGHWAY SAFETY, OFFICE OF			
Postage			
Supplies and Materials			3,642.30
HUMAN RESOURCES, DEPARTMENT OF			
"A" DEPARTMENTAL OPERATIONS			
Utilities			
Power, Water and Natural Gas	$ 795,128.79		
Postage			
Supplies and Materials	1,166,842.96		
Grants for Regional Prenatal and Postnatal Care Programs			
Grants to Counties, Cities and Civil Divisions	3,872,376.00		
Crippled Children Benefits			
Direct Benefits - Medical Care and Public Assistance	4,272,659.23		
Kidney Disease Benefits			
Direct Benefits - Medical Care and Public Assistance	549,999.59		
Cancer Control Benefits			
Direct Benefits - Medical Care and Public Assistance	1,889,998.36		
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants			
Direct Benefits - Medical Care and Public Assistance	3,377,365.48		
Family Planning Benefits			
Direct Benefits - Medical Care and Public Assistance	293,555.26		
Benefits for Midwifery Program			
Direct Benefits - Medical Care and Public Assistance	167,346.35		
Grants for DeKalb County Mental Retardation Project			
Grants to Counties, Cities and Civil Divisions	97,000.00		
Grants for Chatham County Mental Retardation Project			
Grants to Counties, Cities and Civil Divisions	92,799.32		
Grant-in-Aid to Counties			
Grants to Counties, Cities and Civil Divisions	29,811,894.15		
Grant - Savannah Speech and Hearing Center			
Grants to Counties, Cities and Civil Divisions	39,947.00		
Work Incentive Benefits			
Direct Benefits - Medical Care and Public Assistance	469,358.87		
Grants to Fulton County for 24-hour Emergency Social Services			
Grants to Counties, Cities and Civil Divisions	171,434.00		
Benefits for Child Care			
Direct Benefits - Medical Care and Public Assistance	8,560,838.64		
Homemaker Meals			
Grants to Counties, Cities and Civil Divisions	96,773.97		
Chatham County Homemaker Project			
Grants to Counties, Cities and Civil Divisions	470,507.84		
Douglas County Homemaker Project			
Grants to Counties, Cities and Civil Divisions	122,190.11		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued			
"A" DEPARTMENTAL OPERATIONS continued			
Fulton County Homemaker Project			
Grants to Counties, Cities and Civil Divisions		$ 302,972.00	
Grants for Nephrology Centers			
Grants to Counties, Cities and Civil Divisions		268,750.00	
Case Services			
Direct Benefits - Medical Care and Public Assistance		14,509,170.07	
E.S.R.P. Case Services			
Direct Benefits - Medical Care and Public Assistance		63,372.78	
SSI-Supplement Benefits			
Direct Benefits - Medical Care and Public Assistance		60,000.00	
AFDC Benefits			
Direct Benefits - Medical Care and Public Assistance		169,657,299.72	
Local Services Benefits Payments Grants			
Grants to Counties, Cities and Civil Divisions	$ 54,481,016.96		
Per Diem, Fees and Contracts			
Contracts	57,820.00	54,538,836.96	
Grants to Counties for Social Services			
Grants to Counties, Cities and Civil Divisions		43,538,041.48	
Contract with Vocational Rehabilitation Community Facilities			
Per Diem, Fees and Contracts			
Contracts		3,194,042.23	
Contract for the Purchase of Clotting Factor for the Hemophilia Program			
Per Diem, Fees and Contracts			
Contracts		100,000.00	
Contract with the Affirmative Industries			
Per Diem, Fees and Contracts			
Contracts		100,000.00	
Institutional Repairs and Maintenance			
Supplies and Materials	$ 6,714.32		
Per Diem, Fees and Contracts			
Per Diem and Fees	118,557.88		
Contracts	345,572.56	470,844.76	
Contract with Emory University for Arthritis Research			
Per Diem, Fees and Contracts			
Contracts		188,850.00	
Grant for Epilepsy Program			
Per Diem, Fees and Contracts			
Contracts		60,000.00	
Grant to Grady Hospital for Cystic Fibrosis Program			
Grants to Counties, Cities and Civil Divisions		40,000.00	
Contract for Scoliosis Screening			
Per Diem, Fees and Contracts			
Contracts		15,000.00	
Menninger Group Homes			
Per Diem, Fees and Contracts			
Contracts		85,000.00	
Contract - Georgia Advocacy Program			
Per Diem, Fees and Contracts			
Contracts		215,000.00	
Grant for Teenage Pregnancy Prevention Program			
Grants to Counties, Cities and Civil Divisions		249,132.54	
Contract - Cancer Research at Emory			
Per Diem, Fees and Contracts			
Contracts		106,000.00	
Contract - Macon-Bibb County Hospital Authority			
Per Diem, Fees and Contracts			
Contracts		1,050,000.00	
Cerebral Palsy Contract			
Per Diem, Fees and Contract			
Contracts		130,000.00	
Grants to Counties for Metabolic Disorders Screening and Testing			
Grants to Counties, Cities and Civil Divisions		40,000.00	$ 345,300,328.46

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued			
HUMAN RESOURCES, DEPARTMENT OF continued			
"B" HEALTH PLANNING AND DEVELOPMENT, STATE			
Postage			
Supplies and Materials		$ 4,960.04	
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS			
Utilities			
Power, Water and Natural Gas	$ 11,879,385.59		
Postage			
Supplies and Materials	176,534.18		
Grants to County-Owned Detention Centers			
Grants to Counties, Cities and Civil Divisions	1,844,220.00		
Drug Abuse Contracts			
Per Diem, Fees and Contracts			
Contracts	864,931.56		
Day Care Centers for the Mentally Retarded			
Per Diem, Fees and Contracts			
Contracts	40,489,072.68		
MR Day Care Center Motor Vehicle Purchases			
Motor Vehicle Equipment Purchases	520,664.28		
Developmental Disability Services Chiefs			
Grants to Counties, Cities and Civil Divisions	743,417.99		
Group Homes for the Mentally Retarded			
Grants to Counties, Cities and Civil Divisions	3,441,785.30		
Supportive Living Staff			
Grants to Counties, Cities and Civil Divisions	1,058,455.89		
Supportive Living Benefits			
Grants to Counties, Cities and Civil Divisions	1,724,859.29		
Georgia State Foster Grandparent/Senior Companion Program			
Per Diem, Fees and Contracts			
Contracts	514,000.00		
Community Residential Services Staff			
Grants to Counties, Cities and Civil Divisions	1,535,932.51		
Community Residential Services			
Grants to Counties, Cities and Civil Divisions	2,883,066.96		
Community Mental Health Center Services			
Grants to Counties, Cities and Civil Divisions	53,347,841.91		
Project Rescue			
Per Diem, Fees and Contracts			
Contracts	249,412.00		
Project ARC			
Per Diem, Fees and Contracts			
Contracts	155,000.00		
Project Friendship			
Per Diem, Fees and Contracts			
Contracts	208,999.17		
Group Homes for Autistic Children			
Grants to Counties, Cities and Civil Divisions	162,290.00		
Uniform Alcoholism Projects			
Grants to Counties, Cities and Civil Divisions	2,116,113.86		
Child Care Benefits			
Grants to Counties, Cities and Civil Divisions	14,944.28	123,930,927.45	$ 469,236,215.95
INDUSTRY AND TRADE, DEPARTMENT OF			
Postage			
Supplies and Materials		$ 138,051.97	
Local Welcome Center Contracts			
Per Diem, Fees and Contracts			
Contracts		92,500.00	
Advertising			
Per Diem, Fees and Contracts			
Contracts		968,000.00	
Georgia Ports Authority - Authority Lease Rentals			
Authority Lease Rentals		2,597,500.00	
Georgia Ports Authority - General Obligation Bond Payments			
General Obligation Debt Sinking Fund		700,000.00	

REGULAR BUDGET FUND continued

INDUSTRY AND TRADE, DEPARTMENT OF continued			
Historic Chattahoochee Commission Contract			
Per Diem, Fees and Contracts			
Contracts		$ 40,000.00	
Atlanta Council for International Visitors			
Per Diem, Fees and Contracts			
Contracts		25,000.00	
Waterway Development in Georgia			
Per Diem, Fees and Contracts			
Contracts		25,000.00	
Georgia Music Week Promotion			
Per Diem, Fees and Contracts			
Contracts		10,000.00	
International Council of Georgia, Inc.			
Per Diem, Fees and Contracts			
Contracts		16,000.00	
Georgia Semiquincentenary Commission			
Per Diem, Fees and Contracts			
Contracts		20,000.00	
Carpet and Rug Institute			
Per Diem, Fees and Contracts			
Contracts		50,000.00	
Southern Center for International Studies, Incorporated			
Per Diem, Fees and Contracts			
Contracts		25,000.00	$ 4,707,051.97
INVESTIGATION, GEORGIA BUREAU OF			
Evidence Purchased			
Other Expenditures		$ 147,945.06	
Postage			
Supplies and Materials		50,674.34	198,619.40
LABOR, DEPARTMENT OF			
"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING			
Per Diem, Fees and Contracts (CETA)			
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 7,955.28		
Contracts	3,715.22	$ 11,670.50	
W.I.N. Grants			
Direct Benefits - Medical Care and Public Assistance		263,984.91	
CETA Direct Benefits			
Direct Benefits - Medical Care and Public Assistance		35,780,939.27	36,056,594.68
LAW, DEPARTMENT OF			
Books for State Library			
Equipment Purchases			52,994.50
MEDICAL ASSISTANCE, DEPARTMENT OF			
Postage			
Supplies and Materials		$ 888,965.82	
Utilities			
Power, Water and Natural Gas		75,646.78	
Medicaid Benefits			
Direct Benefits - Medical Care and Public Assistance		492,295,272.68	
Payments to Counties for Mental Health			
Grants to Counties, Cities and Civil Divisions		7,063,569.68	
Audits Contracts			
Per Diem, Fees and Contracts			
Contracts		701,698.49	
Medicaid Benefits Reserve (1981)			
Direct Benefits - Medical Care and Public Assistance		68,618,304.37	
Medicaid Benefits Reserve (1980)			
Direct Benefits - Medical Care and Public Assistance		1,904,510.36	
Medicaid Benefits Reserve (1979)			
Direct Benefits - Medical Care and Public Assistance		(-) 452,611.13	
Adult Emergency Dental Services Reserve (1980)			
Direct Benefits - Medical Care and Public Assistance		1,062.31	
Adult Emergency Dental Services Reserve (1979)			
Direct Benefits - Medical Care and Public Assistance		(-) 186.00	
Payments to Counties for Mental Health Reserve (1981)			
Grants to Counties, Cities and Civil Divisions		1,664,864.16	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued				
Payments to Counties for Mental Health Reserve (1980)				
Grants to Counties, Cities and Civil Divisions			$(-) 3,635.95	$ 572,757,461.57
OFFENDER REHABILITATION, DEPARTMENT OF				
"A" OFFENDER REHABILITATION, DEPARTMENT OF				
Utilities				
Power, Water and Natural Gas		$ 4,630,684.08		
Payments to Central State Hospital for Meals				
Per Diem, Fees and Contracts				
Contracts		1,524,234.66		
Payments to Central State Hospital for Utilities				
Per Diem, Fees and Contracts				
Contracts		542,957.87		
Minimum Security Facilities Renovation				
Other Costs				
Supplies and Materials	$ 502,228.68			
Other Expenditures	30.16			
Equipment Purchases	142,614.94	644,873.78		
Court Costs				
Per Diem, Fees and Contracts				
Per Diem and Fees		471,324.36		
Inmate Release Funds				
Other Expenditures		516,629.08		
County Subsidy				
Grants to Counties, Cities and Civil Divisions		4,068,015.00		
County Subsidy for Jails				
Grants to Counties, Cities and Civil Divisions		912,378.56		
Health Service Purchases				
Other Costs				
Supplies and Materials	$ 836,327.76			
Per Diem, Fees and Contracts				
Per Diem and Fees	2,622,078.47			
Contracts	2,755,666.10	6,214,072.33		
Central Repair Fund				
Other Costs				
Repairs and Maintenance	$ 787,145.56			
Other Expenditures	288.00			
Equipment Purchase	37,684.56			
Per Diem, Fees and Contracts				
Per Diem and Fees	100,092.50	925,210.62		
County Subsidy - Hall County Expansion				
Grants to Counties, Cities and Civil Divisions		80,500.00	$ 20,530,880.34	
"B" PARDONS AND PAROLES, BOARD OF				
County Jail Subsidy				
Grants to Counties, Cities and Civil Divisions			37,195.00	20,568,075.34
PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION				
Postage				
Supplies and Materials			$ 135,439.99	
Federal Sub-grants to State and Local Agencies				
Grants to Counties, Cities and Civil Divisions			121,849.79	
Health Insurance Claim Payments				
Other Expenditures			110,177,290.77	110,434,580.55
PUBLIC SAFETY, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 525,046.04	
Conviction Reports				
Other Expenditures			175,371.53	700,417.57
REVENUE, DEPARTMENT OF				
County Tax Officials/Retirement and FICA				
Grants to Counties, Cities and Civil Divisions			$ 634,201.00	
Grants to Counties/Appraisal Staff				
Grants to Counties, Cities and Civil Divisions			1,220,755.91	
Motor Vehicle Tag Purchases				
Supplies and Materials			1,999,417.26	
Motor Vehicle Decal Purchases				
Supplies and Materials			387,497.53	
Postage				
Supplies and Materials			1,664,517.65	5,906,389.35

REGULAR BUDGET FUND continued				
SECRETARY OF STATE				
"A" SECRETARY OF STATE				
Election Expenses				
Personal Services				
Salaries and Wages		$ 4,736.58		
Other Costs				
Motor Vehicle Expenses	$ 1,374.56			
Supplies and Materials	60,261.00			
Repairs and Maintenance	2,990.58			
Rents (Other than Real Estate)	5,882.88			
Other Expenditures	2,137.68	72,646.70		
Publications and Printing		240,000.24		
Equipment Purchases		1,412.01		
Computer Charges		40,201.25		
Telecommunications		10.10		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 88.00			
Contracts	50,172.53	50,260.53	$ 409,267.41	
Postage				
Supplies and Materials			66,974.16	$ 476,241.57
TRANSPORTATION, DEPARTMENT OF				
Mass Transit Grants				
Per Diem, Fees and Contracts				
Contracts			$ 2,832,118.04	
Harbor Maintenance Payments				
Per Diem, Fees and Contracts				
Contracts			454,500.00	
Capital Outlay - Airport Development				
Capital Outlay			670,020.02	
Capital Outlay - Airport Operational Improvements				
Capital Outlay			1,232,361.57	
Capital Outlay - Airport Approach Aid				
Capital Outlay			292,904.69	
Capital Outlay - Land Acquisition				
Capital Outlay			290,000.00	5,771,904.32
VETERANS SERVICE, STATE DEPARTMENT OF				
Postage				
Supplies and Materials			$ 27,758.07	
Operating Expense/Payments to Central State Hospital				
Per Diem, Fees and Contracts				
Contracts			6,691,266.85	
Operating Expense/Payments to Medical College of Georgia				
Per Diem, Fees and Contracts				
Contracts			2,915,744.80	
Regular Operating Expenses for Projects				
Repairs and Maintenance			63,276.37	9,698,046.09
WORKERS' COMPENSATION, STATE BOARD OF				
Postage				
Supplies and Materials				55,477.24
				$ 3,389,486,942.36
REVENUE SHARING FUNDS				
EDUCATION:				
EDUCATION, DEPARTMENT OF				
"A" EDUCATION, DEPARTMENT OF				
Non-APEG Grants:				
Teacher Retirement				
Grants to Counties, Cities and Civil Divisions				$ 1,671,384.99
				$ 3,391,158,327.35

STATE REVENUE COLLECTIONS FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BY SPENDING UNITS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1982

		STATE	
STATE UNITS	CASH BALANCE JULY 1, 1981	TAXES, FINES AND FORFEITS	RENTS ON INVESTMENT PROPERTIES
Administrative Services, Department of	$ 144,734.87	$ .00	$ 4,469,806.99
Agriculture, Department of	288,233.37	9,650.00	.00
Audits, Department of	.00	.00	.00
Banking and Finance, Department of	.00	8,826.00	.00
Comptroller General	208,687.47	76,480,223.35	.00
Conservation:			
Natural Resources, Department of	6,152.51	10,232,632.68	.00
Soil and Water Conservation Committee, State	.00	.00	.00
Education:			
Education, Department of	.00	.00	.00
Regents of the University System of Georgia, Board of	.00	.00	.00
Employees' Retirement System	.00	.00	.00
Governor, Office of the:			
Planning and Budget, Office of	.00	.00	.00
Human Resources, Department of	510,413.11	.00	.00
Industry and Trade, Department of	.00	.00	.00
Investigation, Georgia Bureau of	.00	22,700.00	.00
Judicial System:			
Supreme Court	11,507.50	.00	.00
Court of Appeals	.00	.00	.00
Appellate Court Reports	.00	.00	.00
Labor, Department of	3,000.00	675,298.43	.00
Law, Department of	.00	.00	.00
Offender Rehabilitation, Department of	119,489.97	.00	.00
Public Safety, Department of	6.00	5,457,056.50	.00
Public Service Commission	138,542.16	.00	.00
Revenue, Department of	19,979.49	3,155,369,026.75	.00
Secretary of State	923,071.33	.00	.00
Transportation, Department of	11,300.50	.00	.00
Workers' Compensation, State Board of	.00	.00	.00
	$ 2,385,118.28	$ 3,248,255,413.71	$ 4,469,806.99

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1982

REVENUE COLLECTIONS			DISBURSEMENTS	
INTEREST EARNED	EARNINGS FROM FEES, RENTS AND SALES FOR SERVICES	TOTAL	TRANSFERS TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	CASH BALANCE JUNE 30, 1982
$ 79,727,607.69	$ 1,432,719.23	$ 85,630,133.91	$ 85,290,360.46	$ 484,508.32
.00	3,441,873.26	3,451,523.26	3,497,467.75	242,288.88
.00	212,077.95	212,077.95	181,042.57	31,035.38
.00	3,174,521.77	3,183,347.77	3,183,347.77	.00
.00	504,221.17	76,984,444.52	77,194,202.19	(-) 1,070.20
.00	49,084.75	10,281,717.43	10,267,164.94	20,705.00
.00	1,250.00	1,250.00	1,250.00	.00
.00	11,264.00	11,264.00	11,264.00	.00
49,086.03	167,093.26	216,179.29	216,179.29	.00
.00	3,020,000.00	3,020,000.00	3,020,000.00	.00
.00	7,404.05	7,404.05	7,329.05	75.00
1,662.88	8,686,671.93	8,688,334.81	9,016,142.71	182,605.21
.00	98,326.46	98,326.46	98,326.46	.00
.00	37,293.00	59,993.00	52,472.25	7,520.75
.00	200,379.94	200,379.94	148,836.75	63,050.69
.00	51,503.75	51,503.75	51,503.75	.00
.00	11,403.59	11,403.59	11,403.59	.00
.00	.00	675,298.43	673,198.43	5,100.00
.00	35,806.34	35,806.34	35,806.34	.00
.00	343,450.80	343,450.80	119,489.97	343,450.80
.00	2,749,515.36	8,206,571.86	8,206,577.86	.00
.00	2,484,471.00	2,484,471.00	2,609,782.16	13,231.00
224,704.48	5,953,799.81	3,161,547,531.04	3,161,444,114.23	123,396.30
.00	7,975,396.48	7,975,396.48	8,892,423.96	6,043.85
.00	(-) 9,060.50	(-) 9,060.50	.00	2,240.00
.00	3,779,675.46	3,779,675.46	3,779,675.46	.00
$ 80,003,061.08	$ 44,420,142.86	$ 3,377,148,424.64	$ 3,378,009,361.94	$ 1,524,180.98

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA

GENERAL OBLIGATION DEBT SINKING FUND

YEAR ENDED JUNE 30, 1982

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND
COMBINED BALANCE SHEET - ALL FUNDS
JUNE 30, 1982

ASSETS	GOVERNMENTAL FUND TYPE DEBT SERVICE	GENERAL LONG-TERM DEBT	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Banks	$ 37,688,024.63		$ 37,688,024.63
Amount Available in Debt Service Fund		$ 37,688,024.63	37,688,024.63
Total Current Assets	$ 37,688,024.63	$ 37,688,024.63	$ 75,376,049.26
DEFERRED ASSETS			
Funds to be provided from future Appropriations in accordance with Article VII, Section III, Paragraph I(c) of the Constitution of the State of Georgia for Retirement of Bonds (1)		829,181,975.37	829,181,975.37
Total Assets	$ 37,688,024.63	$ 866,870,000.00	$ 904,558,024.63
LIABILITIES AND FUND EQUITY			
LIABILITIES			
General Obligation Bonds Payable		$ 866,870,000.00	$ 866,870,000.00
FUND EQUITY			
Fund Balance Unreserved Designated for Debt Service	$ 37,688,024.63		37,688,024.63
Total Liabilities and Fund Equity	$ 37,688,024.63	$ 866,870,000.00	$ 904,558,024.63

Note: (1) The $829,181,975.37 shown above is only that portion of the appropriations to be provided in future periods to offset the principal of outstanding bonded indebtedness. Additional appropriations will be made to provide for payment of interest as the interest becomes due.

Special Note: The Bond Proceeds Fund and Construction Fund are included in the audit report of the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND
DEBT SERVICE FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 1982

CASH RECEIPTS

REVENUE		
OTHER REVENUES RETAINED		
From General Obligation Debt Sinking Fund - Budget Funds		$ 64,986,853.00
Discount on Bonds Retired in Advance of Due Date	$ 1,847,057.40	
Less: Accrued Interest	325,525.06	1,521,532.34
Financing and Investment Commission, Georgia State For Debt Retirement		17,903,467.66
Income on Investments		4,402,007.74
State Agencies for Retirement of Bonds and Interest		
Industry and Trade, Department of	$ 700,000.00	
Transportation, Department of	3,723,264.99	4,423,264.99
Total Cash Receipts		$ 93,237,125.73
CASH BALANCE JULY 1, 1981		31,569,740.15
		$ 124,806,865.88

DISBURSEMENTS

EXPENSE		
Interest on Bonds		
1974 A	$ 1,092,097.50	
1974 B	1,915,992.50	
1975 A	1,949,837.50	
1975 B	1,856,722.50	
1975 C	2,576,037.50	
1975 D	2,084,700.00	
1975 E	2,608,337.50	
1976 A	396,031.25	
1976 B	1,263,205.00	
1976 C	1,473,300.00	
1976 D	1,211,250.00	
1976 E	148,937.50	
1977 A	492,330.00	
1977 B	248,115.00	
1977 C	3,250,325.00	
1977 D	3,140,245.00	
1980 A	4,527,407.50	
1981 A	14,301,687.50	
1981 B	195,000.00	
1981 C	3,001,595.00	
1981 D	315,687.50	$ 48,048,841.25
DEBT RETIREMENT		
Bonds Redeemed		
1974 A	$ 485,000.00	
1974 B	980,000.00	
1975 A	925,000.00	
1975 B	1,110,000.00	
1975 C	1,345,000.00	
1975 D	940,000.00	
1975 E	1,455,000.00	
1976 A	285,000.00	
1976 B	1,090,000.00	
1976 C	1,135,000.00	
1976 D	900,000.00	
1976 E	115,000.00	
1977 A	395,000.00	
1977 B	335,000.00	
1977 C	2,815,000.00	
1977 D	2,640,000.00	
1980 A	885,000.00	
1981 A	10,885,000.00	
1981 C	725,000.00	
1981 D	45,000.00	
1982 B	9,580,000.00	39,070,000.00
Total Disbursements		$ 87,118,841.25
CASH BALANCE JUNE 30, 1982		37,688,024.63
		$ 124,806,865.88

Note: All paying agents' fees and other items of expense are paid by the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

OLD STATE FIXED DEBT

OLD STATE FIXED DEBT

(Does not include Current Operation Obligations)

PLEDGE OF FULL FAITH AND CREDIT

NEGOTIABLE BONDS	JUNE 30, 1982	JUNE 30, 1981
Due but not presented		
General State Bonds of 1838 and 1879	$ 15,505.00	$ 15,505.00
Less Cash Reserve	15,505.00	15,505.00
Net Negotiable Old State Debt	$ 0.00	$ 0.00

PLEDGE OF ROAD REVENUE APPROPRIATION

Certificates of Debt to Counties (No Interest)		
Due but not presented		
1940 Refunding Certificates of Indebtedness	$ 100.00	$ 100.00
Less Cash Reserve	100.00	100.00
Net Debt to Counties	$ 0.00	$ 0.00

SUMMARY

Total Old State Debt Outstanding	$ 15,605.00	$ 15,605.00
Less Cash Reserve	15,605.00	15,605.00
Net Old State Fixed Debt	$ 0.00	$ 0.00

Note: All old "General State Bonds" of the State of Georgia are past due but have not been presented for redemption. Funds are held in the Department of Administrative Services, Fiscal Division as a reserve to liquidate this obligation if and when the past due outstanding bonds and coupons are presented.

The accompanying notes are an integral part of these financial statements.

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED
(Outstanding as of June 30, 1982)

SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
1974-A	9-1-74	$ 20,000,000.00	$ 17,220,000.00	1982/1999
1974-B	11-1-74	38,700,000.00	31,995,000.00	1982/1999
1975-A	1-1-75	35,000,000.00	29,535,000.00	1983/2000
1975-B	4-1-75	38,400,000.00	30,020,000.00	1983/2000
1975-C	7-1-75	50,000,000.00	41,690,000.00	1983/2000
1975-D	9-1-75	39,100,000.00	32,910,000.00	1982/2000
1975-E	11-1-75	47,720,000.00	40,755,000.00	1982/2000
1976-A	1-1-76	8,150,000.00	6,700,000.00	1983/1996
1976-B	4-1-76	27,310,000.00	21,635,000.00	1983/1996
1976-C	6-1-76	31,890,000.00	26,220,000.00	1983/1996
1976-D	8-1-76	26,400,000.00	22,500,000.00	1982/1996
1976-E	11-1-76	3,450,000.00	2,945,000.00	1982/1996
1977-A	2-1-77	11,535,000.00	9,770,000.00	1983/1997
1977-B	5-1-77	6,500,000.00	4,980,000.00	1983/1997
1977-C	7-1-77	77,125,000.00	64,710,000.00	1983/1997
1977-D	9-1-77	76,820,000.00	66,815,000.00	1982/1997
1980-A	5-1-80	64,000,000.00	60,920,000.00	1983/2005
1981-A	7-1-81	150,000,000.00	139,115,000.00	1983/2001
1981-B	10-1-81	4,000,000.00	4,000,000.00	1982
1981-C	10-1-81	52,850,000.00	52,125,000.00	1982/2001
1981-D	12-1-81	5,650,000.00	5,605,000.00	1982/2001
1982-A	2-1-82	34,310,000.00	34,310,000.00	1983/1987
1982-B	2-1-82	121,375,000.00	111,795,000.00	1983/2002
1982-C	4-1-82	8,600,000.00	8,600,000.00	1983/1987
		$ 978,885,000.00	$ 866,870,000.00	

Note: In November of 1972 the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523-the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt. Prior to the adoption of the Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities and secured by lease rental agreements between the authorities and various State departments and agencies. The provisions of the Amendment were implemented by the General Assembly in 1973 with the enactment of the Georgia State Financing and Investment Commission Act (Georgia Laws 1973, page 750, et seq.-the "Act"), and the constitutionality of the new system of State financing was favorably adjudicated by the Supreme Court of Georgia in a decision rendered on July 16, 1974 in Sears v. State of Georgia, 232 Ga. 547 (1974).

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1982)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA EDUCATION AUTHORITY (SCHOOLS)	1952-A	10-1-52	$ 32,097,000.00	None	
	1953-A	9-1-53	63,300,000.00	None	
	1954	3-1-54	32,512,000.00	None	
	1955	5-1-55	29,238,000.00	None	
	1961	10-1-61	31,452,000.00	$ 2,930,000.00	1982/83
	1962	6-1-62	26,600,000.00	500,000.00	1983
	1964	11-1-64	27,905,000.00	8,780,000.00	1982/88
	1965	4-1-65	27,030,000.00	6,915,000.00	1983/87
	1966	9-1-66	32,125,000.00	12,970,000.00	1982/89
	1966*	7-1-66	7,450,000.00	None	
	1967	3-1-67	28,020,000.00	12,915,000.00	1983/90
	1967-A	7-1-67	32,120,000.00	14,075,000.00	1982/89
	1967-B	7-1-67	732,000.00	352,000.00	1982/89
	1967-C	7-1-67	1,247,000.00	552,000.00	1982/89
	1967-D	7-1-67	866,000.00	406,000.00	1982/89
	1968	1-1-68	21,800,000.00	10,705,000.00	1983/92
	1968-A	5-1-68	5,200,000.00	2,885,000.00	1983/93
	1969	3-1-69	13,245,000.00	8,255,000.00	1983/94
	1970	5-1-70	11,500,000.00	7,380,000.00	1983/93
	1970-A	10-1-70	24,715,000.00	17,450,000.00	1982/93
	1971	5-1-71	14,700,000.00	8,390,000.00	1983/92
	1971-A	10-1-71	15,700,000.00	11,790,000.00	1982/95
	1972	4-1-72	10,200,000.00	6,850,000.00	1983/97
	1972-A	10-1-72	19,580,000.00	15,890,000.00	1982/97
	1973	2-1-73	8,040,000.00	5,715,000.00	1983/98
	1973-A	5-1-73	5,000,000.00	3,715,000.00	1983/2001
			$ 522,374,000.00	$ 159,420,000.00	
*Refunding Issue					
GEORGIA EDUCATION AUTHORITY (UNIVERSITY)	1950	10-1-50	$ 6,000,000.00	None	
	1951	6-1-51	6,000,000.00	None	
	1951-A	12-1-51	1,000,000.00	None	
	1953	5-1-53	7,500,000.00	$ 105,000.00	1983
	1957	11-1-57	6,000,000.00	255,000.00	1982
	1958	4-1-58	9,000,000.00	353,000.00	1983
	1959*	9-1-59	5,877,000.00	2,102,000.00	1982/89
	1961	5-1-61	13,000,000.00	1,241,000.00	1983/86
	1961*	9-1-61	6,170,000.00	2,019,000.00	1982/91
	1962*	9-1-62	1,000,000.00	391,000.00	1982/2002
	1963	8-1-63	20,000,000.00	4,350,000.00	1982/89
	1963*	1-1-63	3,538,000.00	1,944,000.00	1983/2003
	1964*	5-1-64	4,000,000.00	1,815,000.00	1983/94
	1964-A*	9-1-64	23,000,000.00	9,190,000.00	1982/94
	1965	1-1-65	25,000,000.00	7,210,000.00	1983/90
	1965-A	7-1-65	20,500,000.00	4,280,000.00	1983/90
	1966	12-1-66	25,500,000.00	9,745,000.00	1982/91
	1967	5-1-67	22,000,000.00	9,235,000.00	1983/93
	1967-A	11-1-67	20,000,000.00	8,460,000.00	1982/95
	1968	3-1-68	18,000,000.00	7,920,000.00	1983/92
	1969	5-1-69	22,000,000.00	13,255,000.00	1983/94
	1971	2-1-71	33,550,000.00	17,655,000.00	1983/93
	1972	2-1-72	27,000,000.00	16,535,000.00	1983/98
	1972-A	10-1-72	8,000,000.00	5,885,000.00	1982/97
	1973	5-1-73	25,350,000.00	19,235,000.00	1983/2001
			$ 358,985,000.00	$ 143,180,000.00	
*Student Housing Bonds					
GEORGIA HIGHWAY AUTHORITY	1953	7-1-53	$ 9,750,000.00	None	
	1954-A	6-1-54	10,250,000.00	None	
	1954-B	12-1-54	10,635,000.00	None	
	1955*	10-1-55	14,500,000.00	None	
	1956-A*	6-1-56	15,500,000.00	None	
	1957-A*	1-1-57	17,500,000.00	None	
	1957-B*	7-1-57	17,500,000.00	None	
	1958	9-1-58	6,200,000.00	None	
	1958-A*	1-1-58	17,500,000.00	None	
	1958-B*	7-1-58	21,000,000.00	None	
	1961-A	4-1-61	30,000,000.00	$ 6,341,000.00	1983/91
	1961-B	10-1-61	35,000,000.00	8,163,000.00	1983/90
	1962*	1-1-62	15,600,000.00	3,282,000.00	1983/87
	1962-A	4-1-62	35,000,000.00	9,413,000.00	1983/91
	1962-B	7-1-62	11,600,000.00	4,305,000.00	1983/92
	1962-B*	10-1-62	2,600,000.00	None	
	1962-C	10-1-62	4,000,000.00	1,185,000.00	1983/92
	1966	7-1-66	16,600,000.00	3,560,000.00	1983/90
	1966-A*	1-1-66	10,000,000.00	3,905,000.00	1983/86

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1982)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA HIGHWAY AUTHORITY continued	1967*	7-1-67	$ 26,000,000.00	$ 12,985,000.00	1983/97
	1968*	7-1-68	25,500,000.00	17,505,000.00	1983/98
	1969*	7-1-69	18,500,000.00	12,625,000.00	1983/94
	1971	7-1-71	20,000,000.00	12,870,000.00	1983/94
	1971-A*	12-1-71	14,000,000.00	10,265,000.00	1982/96
	1972	7-1-72	25,000,000.00	15,735,000.00	1983/97
	1972-A*	12-1-72	19,000,000.00	13,500,000.00	1982/97
	1973	7-1-73	19,000,000.00	11,800,000.00	1983/98
	1973-A*	12-1-73	25,000,000.00	18,035,000.00	1982/98
			$ 492,735,000.00	$ 165,474,000.00	
*Georgia Rural Roads and Partial Rural Roads Authority Bonds					
GEORGIA BUILDING AUTHORITY	1953	11-1-53	$ 9,800,000.00	None	
	1955	1-1-55	2,200,000.00	None	
	1962	4-1-62	6,600,000.00	$ 470,000.00	1983/84
	1965	9-1-65	8,000,000.00	2,655,000.00	1982/90
	1966	7-1-66	3,000,000.00	645,000.00	1983/88
	1969	2-1-69	3,950,000.00	1,100,000.00	1983/88
			$ 33,550,000.00	$ 4,870,000.00	
GEORGIA BUILDING AUTHORITY (HOSPITAL)	1953	4-1-53	$ 10,500,000.00	None	
	1961	3-1-61	8,600,000.00	None	
	1962	11-1-62	6,500,000.00	$ 295,000.00	1982
	1966	10-1-66	15,700,000.00	6,995,000.00	1982/92
	1967	5-1-67	13,700,000.00	5,310,000.00	1983/92
	1968	5-1-68	7,000,000.00	3,405,000.00	1983/92
	1970	12-1-70	20,100,000.00	11,320,000.00	1982/93
	1972	4-1-72	6,660,000.00	3,780,000.00	1983/92
			$ 88,760,000.00	$ 31,105,000.00	
GEORGIA BUILDING AUTHORITY (MARKETS)	1957	4-1-57	$ 10,000,000.00	None	
	1966	12-1-66	1,250,000.00	$ 395,000.00	1982/86
	1972	10-1-72	2,675,000.00	1,980,000.00	1982/97
			$ 13,925,000.00	$ 2,375,000.00	
GEORGIA BUILDING AUTHORITY (PENAL)	1966	1-1-66	$ 6,500,000.00	$ 2,335,000.00	1988/92
	1968	1-1-68	3,260,000.00	1,535,000.00	1983/92
	1970	5-1-70	2,240,000.00	1,335,000.00	1983/93
			$ 12,000,000.00	$ 5,205,000.00	
GEORGIA PORTS AUTHORITY	1950	10-1-50	$ 5,500,000.00	None	
	1961	12-1-61	11,500,000.00	$ 6,035,000.00	1982/90
	1962	9-1-62	2,600,000.00	180,000.00	1982
	1966	1-1-66	5,625,000.00	2,700,000.00	1983/92
	1968	11-1-68	8,310,000.00	6,270,000.00	1982/96
	1974	5-1-74	10,000,000.00	7,315,000.00	1983/96
			$ 43,535,000.00	$ 22,500,000.00	
JEKYLL ISLAND STATE PARK AUTHORITY	1964	4-1-64	$ 2,300,000.00	$ 315,000.00	1983/84
	1965	9-1-65	5,150,000.00	2,105,000.00	1982/90
	1968	3-1-68	7,000,000.00	2,695,000.00	1983/91
	1968-A	11-1-68	2,100,000.00	1,035,000.00	1982/93
	1971	10-1-71	2,320,000.00	1,450,000.00	1982/95
	1972	7-1-72	2,500,000.00	1,685,000.00	1983/97
			$ 21,370,000.00	$ 9,285,000.00	
STONE MOUNTAIN MEMORIAL ASSOCIATION	1962	7-1-62	$ 5,000,000.00	$ 890,000.00	1983/87
	1964	8-1-64	5,000,000.00	1,245,000.00	1982/85
	1967	11-1-67	4,550,000.00	2,635,000.00	1982/92
			$ 14,550,000.00	$ 4,770,000.00	
Grand Total			$ 1,601,784,000.00	$ 348,184,000.00	

Notes: Constitutional Amendment of 1960 provides that appropriations shall be made in each year under lease contracts now or hereafter entered into between the State and any State Authority.

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1982)

Notes: continued

Constitutional Amendment of 1972 provides:

> "When any general obligation debt has first been incurred by the delivery of such debt to the purchasers thereof, then and from the date of such delivery, the State and all State institutions, departments and agencies of the State shall be prohibited from entering into any contract (except contracts pertaining to guaranteed revenue debt) with any public agency, public corporation, authority or similar entity if such contract is intended to constitute security for bonds or other obligations issued by any such public agency, public corporation or authority and, from and after the date of such delivery, in the event any contract between the State, or any State institution, department or agency of the State and any public agency, public corporation, authority or similar entity or any revenues from any such contract, is pledged or assigned as security for the repayment of bonds or other obligations, then and in either such event, the appropriation or expenditure of any funds of the State for the payment of obligations under any such contract shall likewise be prohibited; provided, however, all contracts entered into prior to the date of the first delivery of such general obligation debt shall continue to have the benefit of the protection afforded by the provisions of the second paragraph of Paragraph 1 (a) of Section VI, Article VII of this Constitution as fully and completely as though this amendment had not been adopted and for as long as any such contract shall remain in force and effect. Furthermore, nothing in this amendment is intended directly or by implication to have any effect upon any provisions of any such contract establishing lien rights, priorities regarding revenues or otherwise providing protection to the holders of obligations secured by such contracts."

The State of Georgia issued General Obligation Bonds on September 1, 1974. Since that date no Authority bonds have been issued for the payment of which the State of Georgia is obligated and the good faith of the State is pledged. Georgia Education Authority (Schools) bonds which were defeased in fiscal year ended June 30, 1979, are included in grand total of bonds outstanding. See General Comments, page 14 of this report.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

YEAR ENDED JUNE 30, 1982

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1982

ASSETS	GOVERNMENTAL FUND TYPE CAPITAL PROJECTS	GENERAL FIXED ASSETS	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Bank	$(-) 177,143.21		$(-) 177,143.21
Investments	391,871,916.67		391,871,916.67
	$ 391,694,773.46		$ 391,694,773.46
FIXED ASSETS			
Land and Buildings		$ 727,150,804.31	727,150,804.31
Total Assets	$ 391,694,773.46	$ 727,150,804.31	$ 1,118,845,577.77
FUND EQUITY			
FUND EQUITY			
Investment in Fixed Assets		$ 727,150,804.31	$ 727,150,804.31
Fund Balance Reserved For Capital Projects	$ 391,694,773.46		391,694,773.46
Total Fund Equity	$ 391,694,773.46	$ 727,150,804.31	$ 1,118,845,577.77

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1982

CASH RECEIPTS

INCOME			
Interest on Investments		$ 39,913,326.19	
Premium and Accrued Interest on Bonds Issued			
Accrued Interest	$ 3,537,478.29		
Premium	152,342.85	3,689,821.14	
		$ 43,603,147.33	
Transfers			
For Advance Retirement of Bonds			
General Obligation Debt Sinking Fund	$(-) 17,903,467.66		
Georgia Building Authority	(-) 51,139.12		
Georgia Building Authority (Hospital)	(-) 910,360.41		
Georgia Education Authority (University)	(-) 855,730.66		
Georgia Highway Authority	(-) 3,351,007.66		
Georgia Ports Authority	(-) 93,389.70		
Jekyll Island State Park Authority	(-) 216,893.76		
	$(-) 23,381,988.97		
For Operations			
Georgia State Financing and Investment Commission - Budget Fund	(-) 825,000.00	(-) 24,206,988.97	$ 19,396,158.36
Construction Supplements (Net on Refunds)			
Administrative Services, Department of		$(-) 861,036.96	
Georgia Building Authority		781,986.44	
Georgia Building Authority (Hospital)		200,999.18	
Georgia Building Authority (Penal)		9,650,000.00	
Georgia Education Authority (University)		282,761.00	
Human Resources, Department of		32,632.06	
Investigation, Georgia Bureau of		45,000.00	
Offender Rehabilitation, Department of		2,750,000.00	
Regents of the University System of Georgia, Board of		5,247,037.63	18,129,379.35
Net Income Receipts			$ 37,525,537.71
NON-INCOME			
Sale of State of Georgia General Obligation Bonds		$ 376,785,000.00	
Good Faith Deposit on Unissued Bonds		2,326,200.00	379,111,200.00
Net Cash Receipts			$ 416,636,737.71
BALANCES JULY 1, 1981			
Cash		$(-) 16,060.18	
Investments		95,878,955.55	95,862,895.37
			$ 512,499,633.08

DISBURSEMENTS

EXPENSE			
Regular Operating Expenses			$ 354,168.05
Per Diem, Fees and Contracts			
Per Diem and Fees			3,032,775.77
Total Expense			$ 3,386,943.82
CAPITAL OUTLAY			
Capital Outlay Projects			117,417,915.80
Total Disbursements			$ 120,804,859.62
BALANCES JUNE 30, 1982			
Cash		$(-) 177,143.21	
Investments		391,871,916.67	391,694,773.46
			$ 512,499,633.08

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS
BALANCE SHEET
BY SPENDING UNITS

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1982

STATE UNIT	CASH IN BANKS, U. S. TREASURY AND TIME DEPOSITS	INVESTMENTS
Administrative Services, Department of	$ 28,153.49	$ 19,174,349.10
Education:		
Education, Department of	80,964.28	.00
Public School Employees' Retirement System (*)	.00	76,912,661.78
Regents of the University System of Georgia, Board of	1,616,235.07	.00
Teachers' Retirement System (*)	5,320,973.44	2,414,528,888.22
Employees' Assurance Department, State (*)	.00	58,185,179.70
Employees' Retirement System (*)	.00	792,712,675.92
Judicial System:		
Superior Courts	10,286,606.72	.00
Labor, Department of	448,947,634.41	.00
Legislative Retirement System, Georgia (*)	19,065.95	3,478,214.37
Secretary of State	1,215,568.44	.00
Subsequent Injury Trust Fund	1,308,074.57	955,000.00
Trial Judges and Solicitors' Retirement Fund (*)	3,813.29	3,103,561.82
	$ 468,827,089.66	$ 3,369,050,530.91

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1982

ACCOUNTS RECEIVABLE	TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCES	TOTAL LIABILITIES AND RESERVED FUND BALANCES
$ 138,120.00	$ 19,340,622.59	$ 3,091,653.41	$ 16,248,969.18	$ 19,340,622.59
.00	80,964.28	.00	80,964.28	80,964.28
.00	76,912,661.78	1,515,644.16	75,397,017.62	76,912,661.78
.00	1,616,235.07	.00	1,616,235.07	1,616,235.07
67,649,736.46	2,487,499,598.12	165,021.63	2,487,334,576.49	2,487,499,598.12
683,943.44	58,869,123.14	.00	58,869,123.14	58,869,123.14
.00	792,712,675.92	5,767,715.58	786,944,960.34	792,712,675.92
.00	10,286,606.72	.00	10,286,606.72	10,286,606.72
6,761,620.42	455,709,254.83	.00	455,709,254.83	455,709,254.83
.00	3,497,280.32	137,965.90	3,359,314.42	3,497,280.32
.00	1,215,568.44	.00	1,215,568.44	1,215,568.44
.00	2,263,074.57	.00	2,263,074.57	2,263,074.57
.00	3,107,375.11	.00	3,107,375.11	3,107,375.11
$ 75,233,420.32	$ 3,913,111,040.89	$ 10,678,000.68	$ 3,902,433,040.21	$ 3,913,111,040.89

FEDERAL INCOME TAX

FEDERAL INCOME TAX ACCOUNTS

STATE UNIT	CASH BALANCE JULY 1, 1981	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS (TO U. S. GOVERNMENT)	CASH BALANCE JUNE 30, 1982
Administrative Services, Department of		$ 3,220,080.91	$ 3,220,080.91	
Agriculture, Department of		2,058,264.82	2,058,264.82	
Audits, Department of		621,450.78	621,450.78	
Banking and Finance, Department of		360,581.96	360,581.96	
Community Affairs, Department of		385,603.26	385,603.26	
Comptroller General	$ 22,224.19	599,365.14	621,589.33	
Conservation:				
Forestry Commission, Georgia		1,711,699.58	1,711,699.58	
Natural Resources, Department of	(-) 8.00	4,037,785.30	4,037,785.30	$(-) 8.00
Soil and Water Conservation Committee, State		64,574.38	64,574.38	
Defense, Department of		431,712.94	431,712.94	
Education:				
Education, Department of		3,903,155.26	3,903,155.26	
Regents of the University System of Georgia, Board of		508,845.62	508,845.62	
Student Finance Commission, Georgia		192,398.47	192,398.47	
Teachers' Retirement System - Expense Fund		187,994.31	187,994.31	
Employees' Retirement System - Administrative Expense Fund		73,195.74	73,195.74	
Financing and Investment Commission, Georgia State		106,069.11	106,069.11	
General Assembly of Georgia		832,607.04	832,607.04	
Governor, Office of the:				
Governor's Office	1,041.95	231,111.81	232,153.76	
Planning and Budget, Office of		672,066.30	672,066.30	
Highway Safety, Office of		53,756.65	53,756.65	
Human Resources, Department of	100.00	35,894,706.94	35,894,806.94	
Industry and Trade, Department of		430,776.73	430,776.73	
Investigation, Georgia Bureau of		1,438,026.69	1,438,026.69	
Judicial System:				
Supreme Court		341,423.52	341,387.90	35.62
Court of Appeals	27.17	335,547.09	335,574.26	
Superior Courts	4,120.20	2,596,441.48	2,600,561.68	
Administrative Office of the Courts		139,383.64	139,383.64	
Indigent Defense Council, Georgia		1,115.20	1,115.20	
Judicial Qualifications Commission		1,130.20	1,130.20	
Labor, Department of	263,309.44	7,399,445.38	7,407,011.67	255,743.15
Law, Department of		526,304.34	526,304.34	
Medical Assistance, Department of		761,384.61	761,384.61	
Offender Rehabilitation, Department of	151.41	9,049,625.29	9,049,815.99	(-) 39.29
Personnel Board, State - Merit System of Personnel Administration		453,987.16	453,987.16	
Public Safety, Department of		4,115,152.29	4,115,152.29	
Public Service Commission		405,194.43	405,194.43	
Revenue, Department of		2,530,265.08	2,530,265.08	
Secretary of State	38,358.53	1,036,716.85	1,075,075.38	
Subsequent Injury Trust Fund		13,591.89	13,591.89	
Transportation, Department of		13,685,463.64	13,685,463.64	
Veterans Service, State Department of	(-) 30.00	358,216.38	342,882.94	15,303.44
Workers' Compensation, State Board of		455,941.37	455,941.37	
	$ 329,294.89	$ 102,222,159.58	$ 102,280,419.55	$ 271,034.92

The accompanying notes are an integral part of these financial statements.

STATE INCOME TAX

STATE UNIT	CASH BALANCE JULY 1, 1981	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1982
Administrative Services, Department of		$ 801,877.82	$ 738,375.19	$ 63,502.63
Agriculture, Department of		503,715.52	503,715.52	
Audits, Department of		140,082.46	140,082.46	
Banking and Finance, Department of		79,446.47	79,446.47	
Community Affairs, Department of		90,222.41	90,222.41	
Comptroller General	$ 5,012.88	140,411.86	145,424.74	
Conservation:				
Forestry Commission, Georgia		393,054.23	393,054.23	
Natural Resources, Department of		922,281.37	922,281.37	
Soil and Water Conservation Committee, State		14,113.19	14,113.19	
Defense, Department of		97,224.49	97,224.49	
Education:				
Education, Department of		895,265.80	895,265.80	
Regents of the University System of Georgia, Board of		99,849.94	99,849.94	
Student Finance Commission, Georgia	2,979.83	45,233.66	44,313.12	3,900.37
Teachers' Retirement System - Expense Fund		40,242.33	40,242.33	
Employees' Retirement System - Administrative Expense Fund		16,468.23	16,468.23	
Financing and Investment Commission, Georgia State		22,685.36	22,685.36	
General Assembly of Georgia		183,330.27	183,330.27	
Governor, Office of the:				
Governor's Office		50,749.49	50,749.49	
Planning and Budget, Office of		151,827.27	151,827.27	
Highway Safety, Office of		11,776.56	11,776.56	
Human Resources, Department of	294,542.88	7,978,574.76	7,596,477.65	676,639.99
Industry and Trade, Department of		104,601.30	104,601.30	
Investigation, Georgia Bureau of		334,653.07	334,653.07	
Judicial System:				
Supreme Court	4,965.59	66,210.36	71,175.95	
Court of Appeals		74,756.40	74,756.40	
Superior Courts	855.39	534,162.96	535,018.35	
Administrative Office of the Courts		30,143.14	30,143.14	
Indigent Defense Council, Georgia		237.44	237.44	
Judicial Qualifications Commission		2,777.34	2,777.34	
Labor, Department of	114,605.10	1,646,585.56	1,641,815.70	119,374.96
Law, Department of		121,270.82	121,270.82	
Medical Assistance, Department of		166,245.46	166,245.46	
Offender Rehabilitation, Department of	143,486.03	2,053,800.39	2,017,481.05	179,805.37
Personnel Board, State - Merit System of Personnel Administration		106,401.90	106,402.10	(-) .20
Public Safety, Department of		985,641.51	985,641.51	
Public Service Commission		92,645.41	92,645.41	
Revenue, Department of		585,432.22	585,432.22	
Secretary of State	16,120.15	225,889.22	242,009.37	
Subsequent Injury Trust Fund		2,911.27	2,911.27	
Transportation, Department of	246,747.67	3,319,289.79	3,566,037.46	
Veterans Service, State Department of		84,222.76	77,013.42	7,209.34
Workers' Compensation, State Board of		97,257.80	97,257.80	
	$ 829,315.52	$ 23,313,569.61	$ 23,092,452.67	$ 1,050,432.46

The accompanying notes are an integral part of these financial statements.

RETIREMENT AND INSURANCE CONTRIBUTIONS

EMPLOYEES' CONTRIBUTIONS TO TEACHERS'
RETIREMENT SYSTEM

STATE UNIT	CASH BALANCE JULY 1, 1981	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1982
Education:				
Education, Department of	$ .00	$ 1,482.96	$ 1,482.96	$ .00
Regents of the University System of Georgia, Board of		143,314.57	143,314.57	
	$ .00	$ 144,797.53	$ 144,797.53	$ .00

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYERS' RETIREMENT SYSTEM

STATE UNIT	CASH BALANCE JULY 1, 1981	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1982
Administrative Services, Department of		$ 100,615.55	$ 92,747.61	$ 7,867.94
Agriculture, Department of		67,763.89	67,763.89	
Audits, Department of		16,532.12	16,532.12	
Banking and Finance, Department of		9,557.31	9,557.31	
Community Affairs, Department of		10,998.47	10,998.47	
Comptroller General	$ 1,382.27	18,229.47	19,609.66	2.08
Conservation:				
Forestry Commission, Georgia		59,934.35	59,934.35	
Natural Resources, Department of		114,661.74	114,661.74	
Soil and Water Conservation Committee, State		1,889.36	1,889.36	
Defense, Department of		12,991.92	12,991.92	
Education:				
Education, Department of		116,914.37	116,914.37	
Student Finance Commission, Georgia	1.45	5,690.83	5,692.28	
Teachers' Retirement System - Expense Fund		5,053.08	5,053.08	
Employees' Retirement System - Administrative Expense Fund		1,801.11	1,801.11	
Financing and Investment Commission, Georgia State		5,023.88	5,023.88	
General Assembly of Georgia		84,319.33	84,319.33	
Governor, Office of the:				
Governor's Office		5,654.71	5,654.71	
Planning and Budget, Office of		18,575.42	18,575.42	
Highway Safety, Office of		1,485.62	1,485.62	
Human Resources, Department of		1,160,431.17	1,160,431.17	
Industry and Trade, Department of		13,967.26	13,967.26	
Investigation, Georgia Bureau of		39,280.29	39,280.29	
Judicial System:				
Supreme Court	414.39	16,922.40	17,287.17	49.62
Court of Appeals		18,031.02	18,031.02	
Superior Courts	18.06	294,261.85	294,279.91	
Labor, Department of	14,931.10	179,814.06	180,349.89	14,395.27
Law, Department of		13,668.02	13,668.02	
Medical Assistance, Department of		22,612.15	22,612.15	
Offender Rehabilitation, Department of	43,874.23	306,942.95	324,012.46	26,804.72
Personnel Board, State - Merit System of Personnel Administration		13,126.66	13,126.66	
Public Safety, Department of		126,317.13	126,317.13	
Public Service Commission		10,952.21	10,952.21	
Revenue, Department of		76,999.45	76,999.45	
Secretary of State	2,204.41	29,806.56	32,010.97	
Subsequent Injury Trust Fund		462.80	462.80	
Transportation, Department of	18,342.47	463,478.98	462,722.50	19,098.95
Veterans Service, State Department of		10,803.93	10,803.93	
Workers' Compensation, State Board of		12,252.77	12,252.77	
	$ 81,168.38	$ 3,467,824.19	$ 3,480,773.99	$ 68,218.58

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO SOCIAL SECURITY

STATE UNIT	CASH BALANCE JULY 1, 1981	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1982
Administrative Services, Department of	$(-) 45.87	$ 1,232,071.65	$ 1,125,617.16	$ 106,408.62
Agriculture, Department of		913,440.68	913,440.68	
Audits, Department of		216,150.90	216,150.90	
Banking and Finance, Department of		125,572.51	125,572.51	
Community Affairs, Department of		144,233.84	144,233.84	
Comptroller General	9,232.76	240,372.65	249,603.33	2.08
Conservation:				
Forestry Commission, Georgia		789,589.23	789,589.23	
Natural Resources, Department of		1,527,012.67	1,527,012.67	
Soil and Water Conservation Committee, State	1,932.68	25,231.23	24,852.01	2,311.90
Defense, Department of		170,436.84	170,436.84	
Education:				
Education, Department of		1,560,726.67	1,560,726.67	
Regents of the University System of Georgia, Board of		130,393.81	130,393.81	
Student Finance Commission, Georgia		74,790.73	74,790.73	
Teachers' Retirement System - Expense Fund		65,705.32	65,705.32	
Employees' Retirement System - Administrative Expense Fund		23,999.13	23,999.13	
Financing and Investment Commission, Georgia State		31,588.34	31,588.34	
General Assembly of Georgia		265,176.87	265,176.87	
Governor, Office of the:				
Governor's Office	272.28	69,757.98	70,030.26	
Planning and Budget, Office of		237,076.82	237,076.82	
Highway Safety, Office of		18,856.72	18,856.72	
Human Resources, Department of	764,628.48	15,139,484.11	14,595,592.24	1,308,520.35
Industry and Trade, Department of		186,173.33	186,173.33	
Investigation, Georgia Bureau of		518,195.85	518,195.85	
Judicial System:				
Supreme Court	7,463.26	83,542.17	91,005.43	
Court of Appeals		86,226.39	86,226.39	
Superior Courts	577.08	473,880.20	474,457.28	
Labor, Department of	196,562.96	2,461,644.13	2,467,876.22	190,330.87
Law, Department of		170,648.24	170,648.24	
Medical Assistance, Department of		302,112.24	302,112.24	
Offender Rehabilitation, Department of	307,115.19	4,140,405.71	4,084,111.00	363,409.90
Personnel Board, State - Merit System of Personnel Administration		173,017.45	173,017.45	
Public Safety, Department of		1,670,289.83	1,670,289.83	
Public Service Commission		141,032.98	141,032.98	
Revenue, Department of		1,033,802.96	1,033,802.96	
Secretary of State	29,658.76	396,465.46	426,124.22	
Subsequent Injury Trust Fund		6,049.18	6,049.18	
Transportation, Department of		6,092,363.96	6,092,363.96	
Veterans Service, State Department of		147,960.80	135,443.53	12,517.27
Workers' Compensation, State Board of		153,880.57	153,880.57	
	$ 1,317,397.58	$ 41,239,360.15	$ 40,573,256.74	$ 1,983,500.99

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYEES' HEALTH INSURANCE

STATE UNIT	CASH BALANCE JULY 1, 1981	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1982
Administrative Services, Department of		$ 195,486.61	$ 195,486.61	
Agriculture, Department of		189,838.03	189,838.03	
Audits, Department of		27,260.95	27,260.95	
Banking and Finance, Department of		15,384.13	15,384.13	
Community Affairs, Department of		20,246.50	20,246.50	
Comptroller General		42,543.96	42,543.96	
Conservation:				
Forestry Commission, Georgia		390,123.40	390,123.40	
Natural Resources, Department of		274,644.20	274,636.70	$ 7.50
Soil and Water Conservation Committee, State	$(-) 22.50	2,674.46	2,651.96	
Defense, Department of		36,704.59	36,704.59	
Education:				
Education, Department of	5,263.98	262,921.44	262,708.76	5,476.66
Regents of the University System of Georgia, Board of		47,284.68	47,284.68	
Student Finance Commission, Georgia		11,169.24	11,169.24	
Teachers' Retirement System - Expense Fund		8,827.76	8,827.76	
Employees' Retirement System - Administrative Expense Fund		3,753.60	3,753.60	
Financing and Investment Commission, Georgia State		4,613.46	4,613.46	
General Assembly of Georgia		86,250.60	86,250.60	
Governor, Office of the:				
Governor's Office		8,282.86	8,282.86	
Planning and Budget, Office of		29,987.46	29,987.46	
Highway Safety, Office of		3,230.46	3,230.46	
Human Resources, Department of	19.52	2,895,922.22	2,896,270.75	(-) 329.01
Industry and Trade, Department of		31,652.92	31,652.92	
Investigation, Georgia Bureau of		89,917.60	89,917.60	
Judicial System:				
Supreme Court		9,023.16	9,023.16	
Court of Appeals		9,461.95	9,461.95	
Superior Courts	210.97	103,131.25	103,297.22	45.00
Administrative Office of the Courts		7,259.44	7,259.44	
Labor, Department of	57,095.71	843,775.37	839,094.60	61,776.48
Law, Department of		21,526.38	21,526.38	
Medical Assistance, Department of		42,369.50	42,369.50	
Offender Rehabilitation, Department of	68,669.98	871,459.84	839,836.24	100,293.58
Personnel Board, State - Merit System of Personnel Administration		23,990.00	23,990.00	
Public Safety, Department of		327,631.47	327,631.47	
Public Service Commission		22,409.52	22,409.52	
Revenue, Department of		187,728.47	187,728.47	
Secretary of State	5,082.83	62,380.67	67,463.50	
Subsequent Injury Trust Fund		841.98	841.98	
Transportation, Department of		1,415,726.95	1,415,820.61	(-) 93.66
Veterans Service, State Department of		28,002.13	28,002.13	
Workers' Compensation, State Board of		27,471.14	27,471.14	
	$ 136,320.49	$ 8,682,910.35	$ 8,652,054.29	$ 167,176.55

The accompanying notes are an integral part of these financial statements.

OTHER PRIVATE TRUST FUNDS

STATE UNIT	CASH BALANCE JULY 1, 1981	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1982
Administrative Services, Department of	$ 80,711,649.12	$ 410,881,147.76	$ 394,306,657.53	$ 97,286,139.35
Agriculture, Department of	18,483.55	981,211.92	965,152.36	34,543.11
Audits, Department of		191,650.97	191,650.97	
Banking and Finance, Department of	4,055.75	112,566.08	112,435.99	4,185.84
Community Affairs, Department of	16,983.52	212,117.65	203,746.45	25,354.72
Comptroller General	3,162,567.26	1,338,673.24	372,148.63	4,129,091.87
Conservation:				
Forestry Commission, Georgia	8,108.98	948,616.08	947,928.60	8,796.46
Natural Resources, Department of	57,973.22	1,298,916.06	1,285,835.44	71,053.84
Soil and Water Conservation Committee, State		2,777.29	2,777.29	
Defense, Department of		137,073.45	137,073.45	
Education:				
Education, Department of	115,120.52	3,501,323.45	3,393,154.45	223,289.52
Regents of the University System of Georgia, Board of	6,830,202.44	16,297,360.89	17,156,184.05	5,971,379.28
Student Finance Commission, Georgia	328.05	56,325.77	56,211.11	442.71
Teachers' Retirement System - Expense Fund		44,517.21	44,517.21	
Employees' Retirement System - Administrative Expense Fund	862,931.42	149,412.36	33,049.27	979,294.51
Financing and Investment Commission, Georgia State		41,283.70	41,283.70	
General Assembly of Georgia		324,767.42	324,767.42	
Governor, Office of the:				
Governor's Office	113.89	52,592.05	51,899.88	806.06
Planning and Budget, Office of		241,190.40	241,190.40	
Highway Safety, Office of	63,204.40	3,209,113.07	3,272,317.47	
Human Resources, Department of	4,846,544.28	59,024,279.76	57,878,168.34	5,992,655.70
Industry and Trade, Department of	30.00	154,340.45	154,081.09	289.36
Investigation, Georgia Bureau of	178,496.39	591,208.45	562,850.11	206,854.73
Judicial System:				
Supreme Court	48,494.26	214,994.44	247,800.41	15,688.29
Court of Appeals	4,577.55	95,783.37	97,260.22	3,100.70
Superior Courts		40,117.60	40,042.60	75.00
Administrative Office of the Courts		24,274.10	24,102.14	171.96
Court Reporting of the Judicial Council, Board of	27,247.47	20,935.00	31,077.95	17,104.52
Indigent Defense Council, Georgia		22.50	22.50	
Justice Courts Training Council, Georgia	16,177.21	26,099.94	30,427.11	11,850.04
Labor, Department of	63,271.55	3,382,474.40	3,305,965.81	139,780.14
Law, Department of	69.69	1,004,074.76	1,004,144.45	
Medical Assistance, Department of	52.50	250,405.16	250,056.76	400.90
Offender Rehabilitation, Department of	209,381.48	3,747,433.52	3,753,966.23	202,848.77
Personnel Board, State - Merit System of Personnel Administration	164,530.25	9,220,321.93	9,165,726.00	219,126.18
Public Safety, Department of	124,785.44	2,063,548.02	2,049,359.20	138,974.26
Public Service Commission		161,309.62	161,309.62	
Revenue, Department of	3,651,897.25	525,107,393.25	525,346,165.95	3,413,124.55
Secretary of State	14,352.18	353,375.27	367,590.45	137.00
Subsequent Injury Trust Fund		4,879.76	4,879.76	
Transportation, Department of	1,194,648.21	12,552,670.19	12,764,458.34	982,860.06
Veterans Service, State Department of	84.87	151,879.52	151,942.40	21.99
Workers' Compensation, State Board of		198,747.44	198,747.44	
	$ 102,396,362.70	$1,058,413,805.27	$1,040,730,126.55	$ 120,079,441.42

The accompanying notes are an integral part of these financial statements.

STATE UNITS
COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

ADMINISTRATIVE SERVICES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Administrative Services, as presented on page 18 of unit report, provided for expenditures totaling $109,185,812.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 38,103,893.00	$ 38,003,893.00	$(-) 100,000.00
Other Revenues Retained	70,997,919.00	68,567,715.74	(-) 2,430,203.26
	$ 109,101,812.00	$ 106,571,608.74	$(-) 2,530,203.26
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	84,000.00	996,385.67	912,385.67
	$ 109,185,812.00	$ 107,567,994.41	$(-) 1,617,817.59
EXPENDITURES			
Personal Services	$ 24,427,012.00	$ 23,921,767.62	$(-) 505,244.38
Regular Operating Expenses	6,441,264.00	5,862,380.86	(-) 578,883.14
Travel	173,032.00	154,727.66	(-) 18,304.34
Motor Vehicle Equipment Purchases	380,421.00	370,094.22	(-) 10,326.78
Publications and Printing	478,954.00	443,869.11	(-) 35,084.89
Equipment Purchases	1,282,108.00	1,052,721.85	(-) 229,386.15
Computer Charges	5,392,439.00	5,172,732.33	(-) 219,706.67
Real Estate Rentals	1,498,364.00	1,490,869.48	(-) 7,494.52
Telecommunications	455,030.00	442,183.85	(-) 12,846.15
Per Diem, Fees and Contracts	4,953,440.00	4,361,923.38	(-) 591,516.62
Capital Outlay	22,000.00	20,595.00	(-) 1,405.00
Rents and Maintenance Expense	12,394,099.00	11,703,476.69	(-) 690,622.31
Utilities	23,980.00	22,904.09	(-) 1,075.91
Payments to Department of Administrative Services Fiscal Administration	2,270,896.00	2,270,896.00	.00
Direct Payments to Georgia Building Authority for Operations	59,980.00	59,980.00	.00
Direct Payments to Georgia Building Authority for Capital Outlay	10,600,000.00	10,600,000.00	.00
Direct Payments to Georgia Building Authority for Authority Lease Rentals	850,000.00	850,000.00	.00
Direct Payments to Georgia Building Authority for Floyd Buildings Operations	2,650,000.00	2,650,000.00	.00
Telephone Billings	25,099,000.00	25,047,937.34	(-) 51,062.66
Materials for Resale	6,674,993.00	6,630,381.95	(-) 44,611.05
Public Safety Officers Indemnity Fund	608,800.00	608,800.00	.00
Unemployment Compensation Reserve	2,450,000.00	2,269,639.76	(-) 180,360.24
	$ 109,185,812.00	$ 106,007,881.19	$(-) 3,177,930.81
Excess of Funds Available over Expenditures		$ 1,560,113.22	$ 1,560,113.22

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

AGRICULTURE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Agriculture, as presented in unit report, provided for expenditures totaling $27,449,711.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 23,876,941.00	$ 23,776,941.00	$(-) 100,000.00
Federal Funds	3,027,092.00	3,151,147.40	124,055.40
Other Revenues Retained	545,678.00	546,108.21	430.21
	$ 27,449,711.00	$ 27,474,196.61	$ 24,485.61
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	21,886.71	21,886.71
	$ 27,449,711.00	$ 27,496,083.32	$ 46,372.32
EXPENDITURES			
Personal Services	$ 17,805,291.00	$ 17,775,554.24	$(-) 29,736.76
Regular Operating Expenses	2,284,975.00	2,270,520.69	(-) 14,454.31
Travel	889,654.00	816,528.38	(-) 73,125.62
Motor Vehicle Equipment Purchases	271,648.00	271,103.79	(-) 544.21
Publications and Printing	490,210.00	479,678.17	(-) 10,531.83
Equipment Purchases	182,625.00	180,573.45	(-) 2,051.55
Computer Charges	239,650.00	239,298.71	(-) 351.29
Real Estate Rentals	526,598.00	526,459.25	(-) 138.75
Telecommunications	300,800.00	297,027.43	(-) 3,772.57
Per Diem, Fees and Contracts	268,200.00	248,227.32	(-) 19,972.68
Market Bulletin Postage	470,000.00	470,000.00	.00
Purchase of Bait and Airplane Contracts	100,000.00	.00	(-) 100,000.00
Athens Veterinary Laboratory Contract	421,000.00	421,000.00	.00
Tifton Veterinary Laboratory Contract	764,170.00	764,170.00	.00
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton	878,000.00	878,000.00	.00
Veterinary Fees	525,000.00	516,421.00	(-) 8,579.00
Indemnities	75,000.00	72,632.51	(-) 2,367.49
Advertising Contract	95,000.00	95,000.00	.00
Direct Payments to Georgia Agrirama Development Authority for Operations	276,890.00	276,890.00	.00
Repairs to Major and Minor Markets	585,000.00	584,613.19	(-) 386.81
	$ 27,449,711.00	$ 27,183,698.13	$(-) 266,012.87
Excess of Funds Available over Expenditures		$ 312,385.19	$ 312,385.19

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

AUDITS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Audits, as presented on page 15 of unit report, provided for expenditures totaling $5,149,264.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 5,149,264.00	$ 5,149,264.00	$ .00
EXPENDITURES			
Personal Services and Operations	$ 5,149,264.00	$ 5,049,502.63	$ (-) 99,761.37
Excess of Funds Available over Expenditures		$ 99,761.37	$ 99,761.37

BANKING AND FINANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Banking and Finance, as presented on page 16 of unit report, provided for expenditures totaling $2,972,796.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 2,972,796.00	$ 2,927,185.00	$ (-) 45,611.00
EXPENDITURES			
Personal Services	$ 2,442,370.00	$ 2,433,098.67	$ (-) 9,271.33
Regular Operating Expenses	127,420.00	115,521.35	(-) 11,898.65
Travel	226,358.00	198,973.93	(-) 27,384.07
Publications and Printing	18,039.00	15,292.75	(-) 2,746.25
Equipment Purchases	6,110.00	5,857.77	(-) 252.23
Computer Charges	14,850.00	13,094.30	(-) 1,755.70
Real Estate Rentals	104,842.00	103,658.86	(-) 1,183.14
Telecommunications	30,807.00	28,406.53	(-) 2,400.47
Per Diem, Fees and Contracts	2,000.00	32.40	(-) 1,967.60
	$ 2,972,796.00	$ 2,913,936.56	$ (-) 58,859.44
Excess of Funds Available over Expenditures		$ 13,248.44	$ 13,248.44

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Community Affairs, as presented in unit report, provided for expenditures totaling $10,281,968.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,104,430.00	$ 5,071,582.00	$(-) 32,848.00
Federal Funds	2,935,326.00	1,235,119.74	(-) 1,700,206.26
Other Revenues Retained	29,900.00	29,274.70	(-) 625.30
	$ 8,069,656.00	$ 6,335,976.44	$(-) 1,733,679.56
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	2,212,312.00	2,122,500.47	(-) 89,811.53
	$ 10,281,968.00	$ 8,458,476.91	$(-) 1,823,491.09
EXPENDITURES			
Personal Services	$ 2,848,003.00	$ 2,786,622.74	$(-) 61,380.26
Regular Operating Expenses	163,209.00	147,647.70	(-) 15,561.30
Travel	168,924.00	136,401.99	(-) 32,522.01
Publications and Printing	56,657.00	46,991.98	(-) 9,665.02
Equipment Purchases	10,567.00	9,692.02	(-) 874.98
Computer Charges	16,750.00	12,827.87	(-) 3,922.13
Real Estate Rentals	197,340.00	191,216.39	(-) 6,123.61
Telecommunications	94,512.00	81,350.69	(-) 13,161.31
Per Diem, Fees and Contracts	897,099.00	870,691.66	(-) 26,407.34
Capital Felony Expenses	6,000.00	5,816.85	(-) 183.15
Grants to Area Planning and Development Commissions	1,350,000.00	1,350,000.00	.00
HUD 701 Planning Grants	265,734.00	265,734.00	.00
Local Assistance Grants	446,000.00	446,000.00	.00
Appalachian Regional Commission Assessment	144,985.00	144,985.00	.00
Coastal Plains Regional Commission Assessment	11,875.00	11,875.00	.00
Multi-State Transportation Board	10,000.00	10,000.00	.00
Juvenile Justice Grants	1,533,000.00	.00	(-) 1,533,000.00
National Science Foundation Grants	9,329.00	8,600.00	(-) 729.00
LEAA Block Grant Carry-Over	185,541.00	(-) 358,999.58	(-) 544,540.58
Juvenile Justice Grants Carry-Over	1,866,443.00	1,366,291.01	(-) 500,151.99
	$ 10,281,968.00	$ 7,533,745.32	$(-) 2,748,222.68
Excess of Funds Available over Expenditures		$ 924,731.59	$ 924,731.59

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

COMPTROLLER GENERAL

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Comptroller General, as presented on page 18 of unit report, provided for expenditures totaling $5,669,166.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,215,667.00	$ 5,207,667.00	$(-) 8,000.00
Federal Funds	367,499.00	421,073.49	53,574.49
Other Revenues Retained	86,000.00	93,081.56	7,081.56
	$ 5,669,166.00	$ 5,721,822.05	$ 52,656.05
EXPENDITURES			
Personal Services	$ 4,661,759.00	$ 4,641,882.99	$(-) 19,876.01
Regular Operating Expenses	343,435.00	332,528.05	(-) 10,906.95
Travel	189,590.00	175,378.42	(-) 14,211.58
Publications and Printing	134,590.00	120,025.85	(-) 14,564.15
Equipment Purchases	9,190.00	8,734.97	(-) 455.03
Computer Charges	133,016.00	131,784.33	(-) 1,231.67
Real Estate Rentals	78,792.00	78,791.00	(-) 1.00
Telecommunications	106,794.00	101,772.12	(-) 5,021.88
Per Diem, Fees and Contracts	12,000.00	10,666.53	(-) 1,333.47
	$ 5,669,166.00	$ 5,601,564.26	$(-) 67,601.74
Excess of Funds Available over Expenditures		$ 120,257.79	$ 120,257.79

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

CONSERVATION:
FORESTRY COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Forestry Commission, as presented in unit report, provided for expenditures totaling $25,331,741.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 20,550,423.00	$ 20,105,332.00	$(-) 445,091.00
Federal Funds	1,365,888.00	1,403,213.35	37,325.35
Other Revenues Retained	3,415,430.00	3,469,324.90	53,894.90
	$ 25,331,741.00	$ 24,977,870.25	$(-) 353,870.75
EXPENDITURES			
Personal Services	$ 15,921,391.00	$ 15,768,993.20	$(-) 152,397.80
Regular Operating Expenses	4,849,080.00	4,493,770.83	(-) 355,309.17
Travel	119,485.00	106,149.74	(-) 13,335.26
Motor Vehicle Equipment Purchases	667,873.00	666,453.74	(-) 1,419.26
Publications and Printing	90,138.00	80,666.12	(-) 9,471.88
Equipment Purchases	1,141,017.00	1,140,591.68	(-) 425.32
Computer Charges	132,351.00	120,242.47	(-) 12,108.53
Real Estate Rentals	13,152.00	13,127.00	(-) 25.00
Telecommunications	452,904.00	435,334.00	(-) 17,570.00
Per Diem, Fees and Contracts	161,712.00	144,493.17	(-) 17,218.83
Capital Outlay	767,800.00	766,988.13	(-) 811.87
Contractual Research	458,738.00	457,078.32	(-) 1,659.68
Ware County Grant	60,000.00	60,000.00	.00
Wood Energy Program	491,100.00	477,152.57	(-) 13,947.43
Governor's Emergency Fund - Grant to City of Arlington	5,000.00	5,000.00	.00
	$ 25,331,741.00	$ 24,736,040.97	$(-) 595,700.03
Excess of Funds Available over Expenditures		$ 241,829.28	$ 241,829.28

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

CONSERVATION:
NATURAL RESOURCES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Natural Resources, as presented in unit report, provided for expenditures totaling $75,821,225.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 48,834,929.00	$ 48,474,239.00	$(-) 360,690.00
Federal Funds	18,023,067.00	15,738,187.79	(-) 2,284,879.21
Other Revenues Retained	8,639,950.00	8,236,886.42	(-) 403,063.58
	$ 75,497,946.00	$ 72,449,313.21	$(-) 3,048,632.79
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	323,279.00	643,494.16	320,215.16
	$ 75,821,225.00	$ 73,092,807.37	$(-) 2,728,417.63
EXPENDITURES			
Personal Services	$ 32,005,107.00	$ 31,876,004.04	$(-) 129,102.96
Regular Operating Expenses	8,145,169.00	7,928,475.70	(-) 216,693.30
Travel	595,822.00	492,648.05	(-) 103,173.95
Motor Vehicle Equipment Purchases	1,075,232.00	1,067,505.33	(-) 7,726.67
Publications and Printing	536,605.00	486,438.80	(-) 50,166.20
Equipment Purchases	1,237,809.00	1,189,947.90	(-) 47,861.10
Computer Charges	413,747.00	369,837.40	(-) 43,909.60
Real Estate Rentals	787,048.00	786,620.59	(-) 427.41
Telecommunications	727,817.00	702,110.74	(-) 25,706.26
Per Diem, Fees and Contracts	2,740,004.00	2,646,871.52	(-) 93,132.48
Capital Outlay	2,848,924.00	2,827,253.63	(-) 21,670.37
Authority Lease Rentals	1,526,000.00	1,526,000.00	.00
Postage	334,897.00	284,959.24	(-) 49,937.76
Land and Water Conservation Grants	6,000,000.00	3,869,664.94	(-) 2,130,335.06
Recreation Grants	590,000.00	590,000.00	.00
Young Adult Conservation Corps and Youth Conservation Corps Grants	31,023.00	26,564.74	(-) 4,458.26
Water and Sewer Grants	6,081,865.00	6,081,865.00	.00
Solid Waste Grants	1,500,000.00	1,500,000.00	.00
Contract with U. S. Geological Survey for Ground Water Resources Survey	227,670.00	227,670.00	.00
Contract with U. S. Geological Survey for Topographic Maps	125,000.00	125,000.00	.00
Capital Outlay - Hatchery Renovation	13,000.00	11,367.06	(-) 1,632.94
Capital Outlay - Repairs and Maintenance	3,061,162.00	2,953,121.95	(-) 108,040.05
Capital Outlay - Shop Stock	300,000.00	287,616.64	(-) 12,383.36
Capital Outlay - Heritage Trust	664,757.00	659,384.26	(-) 5,372.74
Cost of Material for Resale	750,000.00	746,464.36	(-) 3,535.64
Payments to Lake Lanier Islands Development Authority for Operations	405,574.00	405,574.00	.00
Payments to Lake Lanier Islands Development Authority for Capital Outlay	122,683.00	122,683.00	.00
Contract - Special Olympics, Inc.	186,000.00	186,000.00	.00
Georgia Sports Hall of Fame	50,000.00	50,000.00	.00
Capital Outlay - Heritage Trust - Wildlife Management Area Land Acquisition	1,428,259.00	1,427,685.20	(-) 573.80
Capital Outlay - User Fee Enhancements	1,054,000.00	858,319.56	(-) 195,680.44
Historic Preservation Grants	226,301.00	226,035.00	(-) 266.00
Capital Outlay - Buoy Maintenance	9,750.00	5,835.25	(-) 3,914.75
Tybee Island - Governor's Emergency Fund	20,000.00	20,000.00	.00
	$ 75,821,225.00	$ 72,565,523.90	$(-) 3,255,701.10
Excess of Funds Available over Expenditures		$ 527,283.47	$ 527,283.47

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION
SOIL AND WATER CONSERVATION COMMITTEE, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Soil and Water Conservation Committee, as presented in unit report, provided for expenditures totaling $812,132.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 796,994.00	$ 757,652.00	$(-) 39,342.00
Federal Funds	5,642.00	11,423.08	5,781.08
Other Revenues Retained	9,496.00	.00	(-) 9,496.00
	$ 812,132.00	$ 769,075.08	$(-) 43,056.92
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	3,790.21	3,790.21
	$ 812,132.00	$ 772,865.29	$(-) 39,266.71
EXPENDITURES			
Personal Services	$ 487,904.00	$ 479,085.56	$(-) 8,818.44
Regular Operating Expenses	54,310.00	53,938.03	(-) 371.97
Travel	51,040.00	47,772.25	(-) 3,267.75
Publications and Printing	28,298.00	27,310.93	(-) 987.07
Equipment Purchases	4,500.00	4,210.73	(-) 289.27
Computer Charges	4,000.00	3,670.04	(-) 329.96
Real Estate Rentals	19,650.00	19,142.28	(-) 507.72
Telecommunications	13,000.00	12,907.52	(-) 92.48
Per Diem, Fees and Contracts	149,430.00	122,666.24	(-) 26,763.76
	$ 812,132.00	$ 770,703.58	$(-) 41,428.42
Excess of Funds Available over Expenditures		$ 2,161.71	$ 2,161.71

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

DEFENSE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Defense, as presented on page 14 of unit report, provided for expenditures totaling $6,506,749.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,525,910.00	$ 2,525,910.00	$ .00
Federal Funds	3,974,414.00	3,959,938.74	(-) 14,475.26
Other Revenues Retained	6,425.00	6,861.39	436.39
	$ 6,506,749.00	$ 6,492,710.13	$(-) 14,038.87
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	347.73	347.73
	$ 6,506,749.00	$ 6,493,057.86	$(-) 13,691.14
EXPENDITURES			
Personal Services	$ 3,802,690.00	$ 3,783,789.96	$(-) 18,900.04
Regular Operating Expenses	1,950,612.00	1,945,295.49	(-) 5,316.51
Travel	32,145.00	27,612.34	(-) 4,532.66
Publications and Printing	37,805.00	31,387.32	(-) 6,417.68
Equipment Purchases	35,100.00	33,855.73	(-) 1,244.27
Real Estate Rentals	4,940.00	4,940.00	.00
Telecommunications	59,763.00	56,902.40	(-) 2,860.60
Per Diem, Fees and Contracts	79,594.00	67,429.22	(-) 12,164.78
Capital Outlay	98,100.00	97,938.44	(-) 161.56
National Guard Units Grants	312,000.00	312,000.00	.00
Georgia Military Institute Grant	18,000.00	18,000.00	.00
Civil Air Patrol Contract	40,000.00	40,000.00	.00
Local Civil Defense Grants - Training	36,000.00	35,074.46	(-) 925.54
	$ 6,506,749.00	$ 6,454,225.36	$(-) 52,523.64
Excess of Funds Available over Expenditures		$ 38,832.50	$ 38,832.50

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"A" EDUCATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Education, "A" Budget, as presented in unit report, provided for expenditures totaling $1,595,559,971.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,318,128,302.01	$ 1,317,782,095.01	$(-) 346,207.00
Revenue Sharing Funds	1,671,384.99	1,671,384.99	.00
	$ 1,319,799,687.00	$ 1,319,453,480.00	$(-) 346,207.00
Federal Funds	269,657,044.00	234,147,076.15	(-) 35,509,967.85
Other Revenues Retained	6,103,240.00	533,703.20	(-) 5,569,536.80
	$ 1,595,559,971.00	$ 1,554,134,259.35	$(-) 41,425,711.65
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,683,100.52	1,683,100.52
	$ 1,595,559,971.00	$ 1,555,817,359.87	$(-) 39,742,611.13
EXPENDITURES			
Personal Services	$ 19,146,034.00	$ 18,798,319.73	$(-) 347,714.27
Regular Operating Expenses	3,870,515.00	3,486,112.42	(-) 384,402.58
Travel	1,194,436.00	970,466.64	(-) 223,969.36
Publications and Printing	842,914.00	736,929.44	(-) 105,984.56
Equipment Purchases	249,758.00	170,562.73	(-) 79,195.27
Computer Charges	937,900.00	886,373.25	(-) 51,526.75
Real Estate Rentals	897,468.00	848,048.89	(-) 49,419.11
Telecommunications	517,353.00	498,951.26	(-) 18,401.74
Per Diem, Fees and Contracts	5,469,100.00	3,817,981.37	(-) 1,651,118.63
Utilities	416,585.00	390,415.82	(-) 26,169.18
APEG Grants:			
Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2))	541,777,437.00	541,809,372.59	31,935.59
Salaries of Instructional Personnel (Sec. 5)	90,790,238.00	90,790,237.62	(-) .38
Salaries of Instructional Personnel (Sec. 7)	20,938,756.00	20,938,755.71	(-) .29
Salaries of Student Supportive Personnel (Sec. 20(a))	22,743,680.00	22,743,679.36	(-) .64
Salaries and Administrative and Supervisory Personnel (Sec. 21)	64,458,663.00	64,458,662.09	(-) .91
Special Education Leadership Personnel (Sec. 21(d) (2))	2,762,572.00	2,762,571.33	(-) .67
Instructional Media (Sec. 13)	20,004,451.00	19,894,427.68	(-) 110,023.32
Instructional Equipment (Sec. 14)	695,479.00	695,520.48	41.48
Maintenance and Operation (Sec. 15)	89,419,607.00	89,344,244.67	(-) 75,362.33
Sick and Personal Leave (Sec. 16)	5,556,770.00	5,525,005.00	(-) 31,765.00
Travel (Sec. 17)	1,022,707.00	1,020,012.78	(-) 2,694.22
Pupil Transportation - Regular (Sec. 25)	73,232,232.00	73,118,333.92	(-) 113,898.08
Isolated Schools	470,344.00	465,008.58	(-) 5,335.42
Non-APEG Grants:			
Education of Children of Low-Income Families	93,584,002.00	80,227,595.22	(-) 13,356,406.78
Teacher Retirement	90,885,328.00	90,797,324.48	(-) 88,003.52
Instructional Services for the Handicapped	22,934,458.00	21,131,058.76	(-) 1,803,399.24
Preparation of Professional Personnel in Education of Handicapped Children	75,000.00	73,638.00	(-) 1,362.00
Tuition for the Multihandicapped	1,198,203.00	1,186,627.78	(-) 11,575.22
Severely Emotionally Disturbed	15,617,456.00	15,034,314.96	(-) 583,141.04
Compensatory Education	12,746,747.00	12,746,704.05	(-) 42.95
School Library Resources and Other Materials	3,690,492.00	3,597,521.03	(-) 92,970.97
School Lunch (Federal)	108,417,000.00	88,443,254.40	(-) 19,973,745.60
School Lunch (State)	14,560,000.00	14,560,000.00	.00
Supplementary Education Centers and Services	2,476,707.00	2,476,707.00	.00
Staff Development	925,000.00	878,284.52	(-) 46,715.48
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	3,499,884.00	3,499,799.07	(-) 84.93

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION: continued
  EDUCATION, DEPARTMENT OF continued
    "A" EDUCATION, DEPARTMENT OF continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL		OVER (-) UNDER
Non-APEG Grants: continued				
Cooperative Educational Service Agencies	$ 3,719,738.00	$ 3,719,736.00	$(-)	2.00
Superintendents' Salaries	4,546,327.00	4,518,822.68	(-)	27,504.32
High School Program	26,781,205.00	26,053,253.41	(-)	727,951.59
Area Vocational-Technical Schools	49,043,847.00	48,475,507.43	(-)	568,339.57
Career Education	180,120.00	179,948.70	(-)	171.30
Junior College Vocational Program	1,942,294.00	1,681,789.32	(-)	260,504.68
Quick Start Program	3,171,416.00	3,166,179.68	(-)	5,236.32
Comprehensive Employment and Training	3,647,196.00	2,654,693.99	(-)	992,502.01
Vocational Research and Curriculum	991,982.00	981,696.00	(-)	10,286.00
Adult Education	4,043,258.00	3,431,184.22	(-)	612,073.78
Salaries and Travel of Public Librarians	3,980,099.00	3,977,286.69	(-)	2,812.31
Public Library Materials	3,760,524.00	3,756,775.73	(-)	3,748.27
Talking Book Centers	666,258.00	666,258.00		.00
Public Library Maintenance and Operation	2,509,983.00	2,509,414.62	(-)	568.38
Public Library Construction	587,000.00	587,000.00		.00
Competency-Based High School Graduation Requirements	240,000.00	240,000.00		.00
Instructional Aides	8,943,456.00	8,949,120.00		5,664.00
Teacher Health Insurance	31,732,574.00	31,402,308.97	(-)	330,265.03
Nutritional Education	19,000.00	.00	(-)	19,000.00
Basic Skills	82,727.00	4,000.00	(-)	78,727.00
Capital Outlay (under 32-[illegible]48a)	20,392,000.00	20,392,000.00		.00
Grants to Local School Systems for Educational Purposes (Act 562)	75,000,000.00	75,000,000.00		.00
Indo-Chinese Refugee	346,667.00	179,603.00	(-)	167,064.00
Salaries of Extended Pre-School Personnel	10,099,424.00	10,023,243.00	(-)	76,181.00
Area Vocational-Technical School Construction	1,107,600.00	1,107,600.00		.00
	$ 1,595,559,971.00	$ 1,552,480,244.07	$(-)	43,079,726.93
Excess of Funds Available over Expenditures		$ 3,337,115.80	$	3,337,115.80

The above comparison indicates that APEG Grant for Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2)) was overspent in the amount of $31,935.59, APEG Grant for Instructional Equipment (Sec. 14) was overspent in the amount of $41.48 and Non-APEG Grant for Instructional Aides was overspent in the amount of $5,664.00. These overexpenditures are in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"B" INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Institutions of the Department of Education, "B" Budget, as presented in unit report, provided for expenditures totaling $16,709,024.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 13,601,641.00	$ 13,564,095.00	$(-) 37,546.00
Federal Funds	1,288,709.00	1,466,582.70	177,873.70
Other Revenues Retained	1,818,674.00	1,312,488.12	(-) 506,185.88
	$ 16,709,024.00	$ 16,343,165.82	$(-) 365,858.18
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	147,087.96	147,087.96
	$ 16,709,024.00	$ 16,490,253.78	$(-) 218,770.22
EXPENDITURES			
Personal Services	$ 11,969,735.00	$ 11,974,085.79	$ 4,350.79
Regular Operating Expenses	2,190,197.00	2,022,567.02	(-) 167,629.98
Travel	74,986.00	56,590.75	(-) 18,395.25
Motor Vehicle Equipment Purchases	54,574.00	54,574.00	.00
Publications and Printing	19,132.00	17,156.45	(-) 1,975.55
Equipment Purchases	303,339.00	281,263.12	(-) 22,075.88
Telecommunications	104,705.00	95,345.43	(-) 9,359.57
Per Diem, Fees and Contracts	150,062.00	84,582.13	(-) 65,479.87
Capital Outlay	713,661.00	287,120.86	(-) 426,540.14
Utilities	1,128,633.00	1,276,011.94	147,378.94
	$ 16,709,024.00	$ 16,149,297.49	$(-) 559,726.51
Excess of Funds Available over Expenditures		$ 340,956.29	$ 340,956.29

The above comparison indicates that Personal Services were overspent in the amount of $4,350.79 and Utilities were overspent in the amount of $147,378.94. These overexpenditures are in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public School Employees' Retirement System, Expense Fund provided for expenditures totaling $11,374,727.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,374,727.00	$ 11,374,727.00	$ .00
EXPENDITURES			
Payments to Employees' Retirement System	$ 156,627.00	$ 156,627.00	$ .00
Employer Contributions	11,218,100.00	11,218,100.00	.00
	$ 11,374,727.00	$ 11,374,727.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia, "A" Budget, as presented on Schedule "1", page 32 of unit report, provided for expenditures totaling $883,687,660.00. The Regents, in turn, made budget allocations totaling $816,604,603.00 to the various units, as shown on Schedule "18", pages 60 and 61 of unit report.

Separate audit reports are made for the various units of the University System including research and extension activities. Section III of this report reflects a comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for operations of units of the University System of Georgia.

That portion of the approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia eliminating the allocations to the various units, as presented on page 32 of unit report, provided for expenditures totaling $67,083,057.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 63,365,238.00	$ 63,365,238.00	$ .00
Other Revenues Retained	3,717,819.00	2,796,920.85	(-) 920,898.15
	$ 67,083,057.00	$ 66,162,158.85	$(-) 920,898.15
EXPENDITURES			
Personal Services	$ 43,370.00	$ 46,650.35	$ 3,280.35
Operating Expenses	28,758.00	25,082.80	(-) 3,675.20
Authority Lease Rentals	20,877,000.00	20,862,507.00	(-) 14,493.00
Teachers' Retirement	46,133,929.00	46,133,928.79	(-) .21
	$ 67,083,057.00	$ 67,068,168.94	$(-) 14,888.06
Excess of Funds Available over Expenditures		$(-) 906,010.09	$(-) 906,010.09

The above comparison indicates that Personal Services were overspent in the amount of $3,280.35. If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"B" REGENTS' CENTRAL OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Regents' Central Office of the Board of Regents of the University System of Georgia, "B" Budget, as presented on page 33 of unit report, provided for expenditures totaling $14,808,335.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,675,060.00	$ 14,675,060.00	$ .00
Federal Funds	.00	27,700.60	27,700.60
Other Revenues Retained	133,275.00	67,276.58	(-) 65,998.42
	$ 14,808,335.00	$ 14,770,037.18	$(-) 38,297.82
EXPENDITURES			
Personal Services	$ 2,686,860.00	$ 2,658,474.08	$(-) 28,385.92
Operating Expenses	783,095.00	768,999.74	(-) 14,095.26
Southern Regional Education Board Payments	3,776,700.00	3,754,450.00	(-) 22,250.00
Medical Scholarships	510,000.00	484,000.00	(-) 26,000.00
Regents Opportunity Grants	500,000.00	500,000.00	.00
Regents Scholarships	200,000.00	200,000.00	.00
Grants to Junior Colleges	6,136,680.00	6,136,680.00	.00
Rental Payments to Georgia Military College	190,000.00	190,000.00	.00
Central Savannah River Area Business League	25,000.00	25,000.00	.00
	$ 14,808,335.00	$ 14,717,603.82	$(-) 90,731.18
Excess of Funds Available over Expenditures		$ 52,433.36	$ 52,433.36

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
STUDENT FINANCE COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Student Finance Commission, as presented in unit report, provided for expenditures totaling $20,229,342.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,528,138.00	$ 15,511,888.00	$(-) 16,250.00
Federal Funds	1,349,672.00	.00	(-) 1,349,672.00
Other Revenues Retained	3,351,532.00	2,168,429.20	(-) 1,183,102.80
	$ 20,229,342.00	$ 17,680,317.20	$(-) 2,549,024.80
EXPENDITURES			
Personal Services	$ 1,527,013.00	$ 1,508,398.29	$(-) 18,614.71
Regular Operating Expenses	217,479.00	173,900.52	(-) 43,578.48
Travel	36,400.00	33,734.39	(-) 2,665.61
Publications and Printing	50,000.00	45,783.16	(-) 4,216.84
Equipment Purchases	516,495.00	15,175.64	(-) 501,319.36
Computer Charges	89,545.00	86,713.75	(-) 2,831.25
Real Estate Rentals	129,400.00	99,750.65	(-) 29,649.35
Telecommunications	61,200.00	61,165.00	(-) 35.00
Per Diem, Fees and Contracts	117,000.00	108,549.91	(-) 8,450.09
Payment of Interest and Fees	451,250.00	406,250.00	(-) 45,000.00
Guaranteed Educational Loans	2,785,250.00	2,223,250.00	(-) 562,000.00
Tuition Equalization Grants	10,615,000.00	10,615,000.00	.00
Student Incentive Grants	3,453,800.00	2,087,878.00	(-) 1,365,922.00
Law Enforcement Personnel Dependents' Grants	22,000.00	22,000.00	.00
North Georgia College ROTC Grants	134,000.00	134,000.00	.00
Georgia Military Scholarship Grants	23,510.00	23,510.00	.00
	$ 20,229,342.00	$ 17,645,059.31	$(-) 2,584,282.69
Excess of Funds Available over Expenditures		$ 35,257.89	$ 35,257.89

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Teachers' Retirement System, Expense Fund provided for expenditures totaling $4,931,666.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,089,000.00	$ 2,089,000.00	$ .00
Other Revenues Retained	2,842,666.00	2,313,254.77	(-) 529,411.23
	$ 4,931,666.00	$ 4,402,254.77	$(-) 529,411.23
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	168,462.82	168,462.82
	$ 4,931,666.00	$ 4,570,717.59	$(-) 360,948.41
EXPENDITURES			
Personal Services	$ 1,280,173.00	$ 1,280,172.27	$(-) .73
Regular Operating Expenses	80,566.00	55,403.18	(-) 25,162.82
Travel	17,468.00	15,738.11	(-) 1,729.89
Publications and Printing	40,000.00	39,400.34	(-) 599.66
Equipment Purchases	29,760.00	29,176.93	(-) 583.07
Computer Charges	545,993.00	408,189.53	(-) 137,803.47
Real Estate Rentals	72,196.00	72,194.88	(-) 1.12
Telecommunications	48,810.00	48,137.55	(-) 672.45
Per Diem, Fees and Contracts	247,000.00	243,666.86	(-) 3,333.14
Postage	80,700.00	76,051.16	(-) 4,648.84
Floor Fund for Local Retirement Systems	1,497,000.00	1,456,107.69	(-) 40,892.31
Employer Contributions	992,000.00	531,040.90	(-) 460,959.10
	$ 4,931,666.00	$ 4,255,279.40	$(-) 676,386.60
Excess of Funds Available over Expenditures		$ 315,438.19	$ 315,438.19

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Employees' Retirement System, Administrative Expense Fund provided for expenditures totaling $1,450,234.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 90,000.00	$ 90,000.00	$ .00
Other Revenues Retained	1,360,234.00	1,186,035.21	(-) 174,198.79
	$ 1,450,234.00	$ 1,276,035.21	$(-) 174,198.79
EXPENDITURES			
Personal Services	$ 533,028.00	$ 502,372.28	$(-) 30,655.72
Regular Operating Expenses	17,420.00	13,049.91	(-) 4,370.09
Travel	8,400.00	5,323.01	(-) 3,076.99
Publications and Printing	27,600.00	21,841.04	(-) 5,758.96
Equipment Purchases	4,500.00	2,129.00	(-) 2,371.00
Computer Charges	196,350.00	70,793.04	(-) 125,556.96
Real Estate Rentals	48,130.00	48,129.96	(-) .04
Telecommunications	11,000.00	10,942.10	(-) 57.90
Per Diem, Fees and Contracts	476,806.00	454,598.85	(-) 22,207.15
Postage	57,000.00	56,856.02	(-) 143.98
Cost-of-Living Increases - Other Retirees	70,000.00	45,466.99	(-) 24,533.01
	$ 1,450,234.00	$ 1,231,502.20	$(-) 218,731.80
Excess of Funds Available over Expenditures		$ 44,533.01	$ 44,533.01

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia State Financing and Investment Commission provided for expenditures totaling $1,086,503.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,086,503.00	$ 825,420.00	$(-) 261,083.00
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance		1,771.40	1,771.40
	$ 1,086,503.00	$ 827,191.40	$(-) 259,311.60
EXPENDITURES			
Personal Services	$ 840,062.00	$ 658,693.21	$(-) 181,368.79
Regular Operating Expenses	35,480.00	34,983.05	(-) 496.95
Travel	8,000.00	6,317.01	(-) 1,682.99
Publications and Printing	4,000.00	.00	(-) 4,000.00
Equipment Purchases	1,500.00	.00	(-) 1,500.00
Computer Charges	18,000.00	12,675.70	(-) 5,324.30
Real Estate Rentals	56,461.00	56,460.00	(-) 1.00
Telecommunications	13,000.00	11,408.11	(-) 1,591.89
Per Diem, Fees and Contracts	110,000.00	45,000.00	(-) 65,000.00
	$ 1,086,503.00	$ 825,537.08	$(-) 260,965.92
Excess of Funds Available over Expenditures		$ 1,654.32	$ 1,654.32

GENERAL ASSEMBLY OF GEORGIA

FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for operations of the General Assembly of Georgia was $15,828,133.00 plus other revenues retained of $5,780.23 and carry-over of reserved fund balance from prior year of $834,383.16 making total funds available of $16,668,296.39. The total expenditures of the General Assembly of Georgia were $13,466,968.53 in the fiscal year ended June 30, 1982.

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund, as presented on page 16 of unit report, provided for expenditures totaling $66,486,853.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 66,486,853.00	$ 64,986,853.00	$(-) 1,500,000.00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 66,486,853.00	$ 64,986,853.00	$(-) 1,500,000.00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GOVERNOR, OFFICE OF THE: GOVERNOR'S OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Office, as presented on page 12 of unit report, provided for expenditures totaling $2,500,234.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,084,032.00	$ 2,045,937.00	$(-) 38,095.00
Federal Funds	259,000.00	170,416.25	(-) 88,583.75
Other Revenues Retained	157,202.00	166,460.00	9,258.00
	$ 2,500,234.00	$ 2,382,813.25	$(-) 117,420.75
EXPENDITURES			
Cost of Operations	$ 1,587,999.00	$ 1,542,795.12	$(-) 45,203.88
Mansion Allowance	40,000.00	40,000.00	.00
Intern Stipends and Travel	459,000.00	387,223.55	(-) 71,776.45
Personal Services	329,381.00	322,107.50	(-) 7,273.50
Regular Operating Expenses	12,668.00	7,989.16	(-) 4,678.84
Travel	12,000.00	6,968.38	(-) 5,031.62
Publications and Printing	3,500.00	1,483.89	(-) 2,016.11
Equipment Purchases	1,100.00	916.00	(-) 184.00
Real Estate Rentals	20,132.00	20,132.00	.00
Telecommunications	10,459.00	7,682.42	(-) 2,776.58
Per Diem, Fees and Contracts	23,995.00	7,587.53	(-) 16,407.47
	$ 2,500,234.00	$ 2,344,885.55	$(-) 155,348.45
Excess of Funds Available over Expenditures		$ 37,927.70	$ 37,927.70

GOVERNOR, OFFICE OF THE: GOVERNOR'S EMERGENCY FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Emergency Fund was $2,300,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,300,000.00	$ 2,300,000.00	$ .00
EXPENDITURES			
Transfer to Other State Budget Units	$ 2,300,000.00	$ 2,300,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

GOVERNOR, OFFICE OF THE:
PLANNING AND BUDGET, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Planning and Budget, as presented on page 16 of unit report, provided for expenditures totaling $18,958,507.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,911,907.00	$ 6,786,907.00	$(-) 125,000.00
Federal Funds	9,901,250.00	4,186,353.81	(-) 5,714,896.19
Other Revenues Retained	2,145,350.00	1,966,764.60	(-) 178,585.40
	$ 18,958,507.00	$ 12,940,025.41	$(-) 6,018,481.59
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	154,434.95	154,434.95
	$ 18,958,507.00	$ 13,094,460.36	$(-) 5,864,046.64
EXPENDITURES			
Personal Services	$ 4,900,603.00	$ 4,621,130.76	$(-) 279,472.24
Regular Operating Expenses	250,922.00	195,092.49	(-) 55,829.51
Travel	179,728.00	137,722.31	(-) 42,005.69
Publications and Printing	164,604.00	98,336.45	(-) 66,267.55
Equipment Purchases	9,140.00	4,039.49	(-) 5,100.51
Computer Charges	276,439.00	266,111.96	(-) 10,327.04
Real Estate Rentals	279,152.00	276,604.56	(-) 2,547.44
Telecommunications	200,621.00	166,126.80	(-) 34,494.20
Per Diem, Fees and Contracts	10,624,592.00	3,212,523.56	(-) 7,412,068.44
Art Grants - State Funds	1,392,806.00	1,392,806.00	.00
Art Grants - Federal Funds	595,000.00	507,675.75	(-) 87,324.25
Art Grants - Donations	35,000.00	27,152.46	(-) 7,847.54
Art Grants - Governor's Emergency Fund	49,900.00	49,900.00	.00
	$ 18,958,507.00	$ 10,955,222.59	$(-) 8,003,284.41
Excess of Funds Available over Expenditures		$ 2,139,237.77	$ 2,139,237.77

GRANTS, STATE AID:
TO COUNTIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Counties provided for expenditures totaling $11,917,013.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,917,013.00	$ 11,917,013.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 2,600,000.00	$ 2,600,000.00	$ .00
Capital Outlay	9,317,013.00	9,317,013.00	.00
	$ 11,917,013.00	$ 11,917,013.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

GRANTS, STATE AID:
TO INCORPORATED MUNICIPALITIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Incorporated Municipalities provided for expenditures totaling $13,518,631.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 13,518,631.00	$ 13,517,000.00	$(-) 1,631.00
EXPENDITURES			
Regular Operating Expenses	$ 4,201,631.00	$ 4,200,000.00	$(-) 1,631.00
Capital Outlay	9,317,000.00	9,317,000.00	.00
	$ 13,518,631.00	$ 13,517,000.00	$(-) 1,631.00
Excess of Funds Available over Expenditures		$ .00	$ .00

HIGHWAY SAFETY, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Highway Safety, as presented on page 12 of unit report, provided for expenditures totaling $552,720.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 125,680.00	$ 125,680.00	$ .00
Federal Funds	427,040.00	371,892.60	(-) 55,147.40
	$ 552,720.00	$ 497,572.60	$(-) 55,147.40
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	60,000.00	60,000.00
	$ 552,720.00	$ 557,572.60	$ 4,852.60
EXPENDITURES			
Personal Services	$ 378,749.00	$ 377,874.28	$(-) 874.72
Regular Operating Expenses	'24,720.00	19,584.04	(-) 5,135.96
Travel	17,850.00	10,067.88	(-) 7,782.12
Publications and Printing	5,500.00	2,594.17	(-) 2,905.83
Equipment Purchases	1,550.00	800.00	(-) 750.00
Computer Charges	24,780.00	20,595.34	(-) 4,184.66
Real Estate Rentals	30,071.00	30,070.92	(-) .08
Telecommunications	15,000.00	14,760.14	(-) 239.86
Per Diem, Fees and Contracts	50,000.00	17,798.77	(-) 32,201.23
Postage	4,500.00	3,642.30	(-) 857.70
	$ 552,720.00	$ 497,787.84	$(-) 54,932.16
Excess of Funds Available over Expenditures		$ 59,784.76	$ 59,784.76

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Human Resources, "A" Budget, as presented in unit report, provided for expenditures totaling $591,272,174.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 211,770,915.00	$ 210,699,954.00	$(-) 1,070,961.00
Federal Funds	347,943,140.00	339,005,239.25	(-) 8,937,900.75
Other Revenues Retained	30,079,507.00	26,072,606.67	(-) 4,006,900.33
	$ 589,793,562.00	$ 575,777,799.92	$(-) 14,015,762.08
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	1,478,612.00	1,267,925.31	(-) 210,686.69
	$ 591,272,174.00	$ 577,045,725.23	$(-) 14,226,448.77
EXPENDITURES			
Personal Services	$ 91,279,240.00	$ 89,489,096.65	$(-) 1,790,143.35
Regular Operating Expenses	53,490,298.00	53,426,349.35	(-) 63,948.65
Travel	3,159,033.00	2,696,465.30	(-) 462,567.70
Motor Vehicle Equipment Purchases	257,507.00	190,369.94	(-) 67,137.06
Publications and Printing	1,481,488.00	1,197,082.72	(-) 284,405.28
Equipment Purchases	819,637.00	696,266.73	(-) 123,370.27
Computer Charges	8,102,533.00	7,564,311.17	(-) 538,221.83
Real Estate Rentals	4,528,321.00	4,183,870.49	(-) 344,450.51
Telecommunications	2,859,645.00	2,595,773.01	(-) 263,871.99
Per Diem, Fees and Contracts	72,362,685.00	66,990,925.09	(-) 5,371,759.91
Capital Outlay	1,191,010.00	1,089,998.63	(-) 101,011.37
Utilities	844,147.00	795,128.79	(-) 49,018.21
Postage	1,233,105.00	1,166,842.96	(-) 66,262.04
Grants for Regional Prenatal and Postnatal Care Programs	3,879,000.00	3,872,376.00	(-) 6,624.00
Crippled Children Benefits	4,312,625.00	4,272,659.23	(-) 39,965.77
Kidney Disease Benefits	550,000.00	549,999.59	(-) .41
Cancer Control Benefits	1,890,000.00	1,889,998.36	(-) 1.64
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants	4,862,737.00	3,377,365.48	(-) 1,485,371.52
Family Planning Benefits	301,530.00	293,555.26	(-) 7,974.74
Benefits for Midwifery Program	261,355.00	167,346.35	(-) 94,008.65
Grants for DeKalb County Mental Retardation Project	97,000.00	97,000.00	.00
Grants for Chatham County Mental Retardation Project	92,800.00	92,799.32	(-) .68
Grant-In-Aid to Counties	30,315,150.00	29,811,894.15	(-) 503,255.85
Grant - Savannah Speech and Hearing Center	39,947.00	39,947.00	.00
Work Incentive Benefits	802,357.00	469,358.87	(-) 332,998.13
Grants to Fulton County for 24-hour Emergency Social Services	171,434.00	171,434.00	.00
Benefits for Child Care	8,730,424.00	8,560,838.64	(-) 169,585.36
Homemaker Meals	111,202.00	96,773.97	(-) 14,428.03
Chatham County Homemaker Project	471,879.00	470,507.84	(-) 1,371.16
Douglas County Homemaker Project	124,000.00	122,190.11	(-) 1,809.89
Fulton County Homemaker Project	320,286.00	302,972.00	(-) 17,314.00
Grants for Nephrology Centers	268,750.00	268,750.00	.00
Case Services	15,596,387.00	14,509,170.07	(-) 1,087,216.93
E.S.R.P. Case Services	161,560.00	63,372.78	(-) 98,187.22
SSI-Supplement Benefits	60,000.00	60,000.00	.00
AFDC Benefits	170,624,264.00	169,657,299.72	(-) 966,964.28
Local Services Benefits Payments Grants	55,324,909.00	54,538,836.96	(-) 786,072.04
Grants to Counties for Social Services	43,971,309.00	43,538,041.48	(-) 433,267.52
Contract with Vocational Rehabilitation Community Facilities	3,439,970.00	3,194,042.23	(-) 245,927.77
Contract for the Purchase of Clotting Factor for the Hemophilia Program	100,000.00	100,000.00	.00
Contract with the Affirmative Industries	100,000.00	100,000.00	.00
Institutional Repairs and Maintenance	500,000.00	470,844.76	(-) 29,155.24

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF continued
"A" DEPARTMENTAL OPERATIONS continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Contract with Emory University for Arthritis Research	$ 188,850.00	$ 188,850.00	$ .00
Grant for Epilepsy Program	60,000.00	60,000.00	.00
Grant to Grady Hospital for Cystic Fibrosis Program	40,000.00	40,000.00	.00
Contract for Scoliosis Screening	15,000.00	15,000.00	.00
Contract - Georgia Advocacy Office, Inc.	215,000.00	215,000.00	.00
Grant for Teenage Pregnancy Prevention Program	250,000.00	249,132.54	(-) 867.46
Contract - Cancer Research at Emory	106,000.00	106,000.00	.00
Contract - Macon-Bibb County Hospital Authority	1,050,000.00	1,050,000.00	.00
Cerebral Palsy Contract	130,000.00	130,000.00	.00
Grants to Counties for Metabolic Disorders Screening and Testing	42,800.00	40,000.00	(-) 2,800.00
Menninger Group Homes	85,000.00	85,000.00	.00
	$ 591,272,174.00	$ 575,420,837.54	$(-) 15,851,336.46
Excess of Funds Available over Expenditures		$ 1,624,887.69	$ 1,624,887.69

HUMAN RESOURCES, DEPARTMENT OF
"B" HEALTH PLANNING AND DEVELOPMENT, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Health Planning and Development of the Department of Human Resources, "B" Budget, as presented in unit report, provided for expenditures totaling $1,134,270.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 431,400.00	$ 431,400.00	$ .00
Federal Funds	702,870.00	617,431.98	(-) 85,438.02
	$ 1,134,270.00	$ 1,048,831.9	$(-) 85,438.02
EXPENDITURES			
Personal Services	$ 787,840.00	$ 734,218.54	$(-) 53,621.46
Regular Operating Expenses	45,320.00	40,492.69	(-) 4,827.31
Travel	20,100.00	10,564.07	(-) 9,535.93
Publications and Printing	7,500.00	3,113.46	(-) 4,386.54
Equipment Purchases	1,600.00	.00	(-) 1,600.00
Computer Charges	30,000.00	18,249.17	(-) 11,750.83
Real Estate Rentals	75,700.00	75,368.68	(-) 331.32
Telecommunications	21,210.00	20,254.56	(-) 955.44
Per Diem, Fees and Contracts	140,000.00	140,000.00	.00
Postage	5,000.00	4,960.04	(-) 39.96
	$ 1,134,270.00	$ 1,047,221.21	$(-) 87,048.79
Excess of Funds Available over Expenditures		$ 1,610.77	$ 1,610.77

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Community Mental Health/Mental Retardation Youth Services and Institutions of the Department of Human Resources, "C" Budget, as presented in unit report, provided for expenditures totaling $382,186,362.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 270,288,343.00	$ 267,495,965.00	$(-) 2,792,378.00
Federal Funds	28,374,671.00	35,722,688.67	7,348,017.67
Other Revenues Retained	83,429,482.00	74,465,502.01	(-) 8,963,979.99
	$ 382,092,496.00	$ 377,684,155.68	$(-) 4,408,340.32
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	93,866.00	4,219,987.32	4,126,121.32
	$ 382,186,362.00	$ 381,904,143.00	$(-) 282,219.00
EXPENDITURES			
Personal Services	$ 209,641,039.00	$ 207,580,546.42	$(-) 2,060,492.58
Regular Operating Expenses	27,379,665.00	26,812,658.89	(-) 567,006.11
Travel	666,999.00	580,568.41	(-) 86,430.59
Motor Vehicle Equipment Purchases	589,710.00	582,232.19	(-) 7,477.81
Publications and Printing	110,965.00	61,399.02	(-) 49,565.98
Equipment Purchases	1,419,286.00	1,384,221.92	(-) 35,064.08
Computer Charges	1,655,000.00	1,651,407.16	(-) 3,592.84
Real Estate Rentals	375,940.00	324,797.52	(-) 51,142.48
Telecommunications	2,125,130.00	2,106,211.71	(-) 18,918.29
Per Diem, Fees and Contracts	2,510,150.00	2,349,829.98	(-) 160,320.02
Capital Outlay	4,710,545.00	3,316,216.76	(-) 1,394,328.24
Authority Lease Rentals	4,805,000.00	4,805,000.00	.00
Utilities	11,980,380.00	11,879,385.59	(-) 100,994.41
Postage	181,073.00	176,534.18	(-) 4,538.82
Grants to County-Owned Detention Centers	1,844,220.00	1,844,220.00	.00
Drug Abuse Contracts	1,039,057.00	864,931.56	(-) 174,125.44
Day Care Centers for the Mentally Retarded	41,641,640.00	40,489,072.68	(-) 1,152,567.32
MR Day Care Center Motor Vehicle Purchases	521,625.00	520,664.28	(-) 960.72
Developmental Disability Services Chiefs	747,002.00	743,417.99	(-) 3,584.01
Group Homes for the Mentally Retarded	3,490,039.00	3,441,785.30	(-) 48,253.70
Supportive Living Staff	1,113,903.00	1,058,455.89	(-) 55,447.11
Supportive Living Benefits	1,783,610.00	1,724,859.29	(-) 58,750.71
Georgia State Foster Grandparent/ Senior Companion Program	514,000.00	514,000.00	.00
Community Residential Services Staff	1,588,771.00	1,535,932.51	(-) 52,838.49
Community Residential Services	3,204,734.00	2,883,066.96	(-) 321,667.04
Community Mental Health Center Services	53,409,003.00	53,347,841.91	(-) 61,161.09
Project Rescue	249,412.00	249,412.00	.00
Project ARC	155,000,00	155,000.00	.00
Project Friendship	209,000.00	208,999.17	(-) .83
Group Homes for Autistic Children	218,332.00	162,290.00	(-) 56,042.00
Uniform Alcoholism Projects	2,291,132.00	2,116,113.86	(-) 175,018.14
Child Care Benefits	15,000.00	14,944.28	(-) 55.72
	$ 382,186,362.00	$ 375,486,017.43	$(-) 6,700,344.57
Excess of Funds Available over Expenditures		$ 6,418,125.57	$ 6,418,125.57

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILAPLE AND EXPENDITURES
BY SPENDING UNITS

INDUSTRY AND TRADE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Industry and Trade, as presented on page 20 of unit report, provided for expenditures totaling $10,848,912.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 9,207,487.00	$ 8,978,371.00	$(-) 229,116.00
Other Revenues Retained	1,641,425.00	1,650,530.77	9,105.77
	$ 10,848,912.00	$ 10,628,901.77	$(-) 220,010.23
EXPENDITURES			
Personal Services	$ 3,891,507.00	$ 3,715,645.84	$(-) 175,861.16
Regular Operating Expenses	744,882.00	697,424.87	(-) 47,457.13
Travel	236,280.00	223,476.71	(-) 12,803.29
Motor Vehicle Equipment Purchases	10,400.00	9,167.08	(-) 1,232.92
Publications and Printing	441,950.00	419,723.89	(-) 22,226.11
Equipment Purchases	19,480.00	19,324.46	(-) 155.54
Computer Charges	75,088.00	72,151.32	(-) 2,936.68
Real Estate Rentals	242,900.00	222,378.16	(-) 20,521.84
Telecommunications	142,705.00	133,887.33	(-) 8,817.67
Per Diem, Fees and Contracts	312,220.00	290,465.50	(-) 21,754.50
Postage	160,000.00	138,051.97	(-) 21,948.03
Local Welcome Center Contracts	95,000.00	92,500.00	(-) 2,500.00
Advertising	968,000.00	968,000.00	.00
Georgia Ports Authority - Authority Lease Rentals	2,597,500.00	2,597,500.00	.00
Georgia Ports Authority - General Obligation Bond Payments	700,000.00	700,000.00	.00
Historic Chattahoochee Commission Contract	40,000.00	40,000.00	.00
Atlanta Council for International Visitors	25,000.00	25,000.00	.00
Waterway Development in Georgia	25,000.00	25,000.00	.00
Georgia Music Week Promotion	10,000.00	10,000.00	.00
International Council of Georgia, Incorporated	16,000.00	16,000.00	.00
Georgia Semiquincentenary Commission	20,000.00	20,000.00	.00
Carpet and Rug Institute	50,000.00	50,000.00	.00
Southern Center for International Studies, Incorporated	25,000.00	25,000.00	.00
	$ 10,848,912.00	$ 10,510,697.13	$(-) 338,214.87
Excess of Funds Available over Expenditures		$ 118,204.64	$ 118,204.64

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

INVESTIGATION, GEORGIA BUREAU OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Bureau of Investigation, as presented on page 16 of unit report, provided for expenditures totaling $16,483,205.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 16,362,345.00	$ 16,298,045.00	$(-) 64,300.00
Federal Funds	17,521.00	18,876.50	1,355.50
Other Revenues Retained	103,339.00	104,740.58	1,401.58
	$ 16,483,205.00	$ 16,421,662.08	$(-) 61,542.92
EXPENDITURES			
Personal Services	$ 10,783,481.00	$ 10,741,807.10	$(-) 41,673.90
Regular Operating Expenses	1,567,968.00	1,490,012.04	(-) 77,955.96
Travel	349,030.00	346,455.76	(-) 2,574.24
Motor Vehicle Equipment Purchases	367,328.00	367,145.24	(-) 182.76
Publications and Printing	88,950.00	84,035.92	(-) 4,914.08
Equipment Purchases	154,871.00	152,240.00	(-) 2,631.00
Computer Charges	1,977,944.00	1,952,785.60	(-) 25,158.40
Real Estate Rentals	152,539.00	150,674.66	(-) 1,864.34
Telecommunications	764,138.00	722,311.81	(-) 41,826.19
Per Diem, Fees and Contracts	12,981.00	9,854.90	(-) 3,126.10
Capital Outlay	64,425.00	64,425.00	.00
Evidence Purchased	148,750.00	147,945.06	(-) 804.94
Postage	50,800.00	50,674.34	(-) 125.66
	$ 16,483,205.00	$ 16,280,367.43	$(-) 202,837.57
Excess of Funds Available over Expenditures		$ 141,294.65	$ 141,294.65

JUDICIAL SYSTEM:
SUPREME COURT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Supreme Court, as presented on page 14 of unit report, provided for expenditures totaling $2,422,247.44. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,208,582.00	$ 2,208,582.00	$ .00
Other Revenues Retained	213,665.44	213,665.44	.00
	$ 2,422,247.44	$ 2,422,247.44	$ .00
EXPENDITURES			
Cost of Operations	$ 2,422,247.44	$ 2,421,904.55	$(-) 342.89
Excess of Funds Available over Expenditures		$ 342.89	$ 342.89

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
COURT OF APPEALS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Court of Appeals, as presented on page 14 of unit report, provided for expenditures totaling $2,534,797.60. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,499,016.00	$ 2,499,016.00	$ .00
Other Revenues Retained	35,781.60	35,956.20	174.60
	$ 2,534,797.60	$ 2,534,972.20	$ 174.60
EXPENDITURES			
Cost of Operations	$ 2,534,797.60	$ 2,521,719.21	$(-) 13,078.39
Excess of Funds Available over Expenditures		$ 13,252.99	$ 13,252.99

JUDICIAL SYSTEM:
SUPERIOR COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Superior Courts, as presented on page 18 of unit report, provided for expenditures totaling $17,972,417.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 17,972,417.00	$ 17,972,417.00	$ .00
Federal Funds	.00	108,198.17	108,198.17
Other Revenues Retained	.00	170,220.28	170,220.28
	$ 17,972,417.00	$ 18,250,835.45	$ 278,418.45
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,828.39	1,828.39
	$ 17,972,417.00	$ 18,252,663.84	$ 280,246.84
EXPENDITURES			
Cost of Operations	$ 17,972,417.00	$ 18,009,748.07	$ 37,331.07
Excess of Funds Available over Expenditures		$ 242,915.77	$ 242,915.77

The above comparison indicates that the actual expenditures of the Superior Courts exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
ADMINISTRATIVE OFFICE OF THE COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Administrative Office of the Courts, as presented on page 14 of unit report, provided for expenditures totaling $784,657.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 784,657.00	$ 784,657.00	$ .00
Federal Funds	.00	29,150.66	29,150.66
	$ 784,657.00	$ 813,807.66	$ 29,150.66
EXPENDITURES			
Administrative Office of the Courts	$ 545,782.00	$ 570,892.66	$ 25,110.66
Institute for Continuing Judicial Education	238,875.00	242,914.26	4,039.26
	$ 784,657.00	$ 813,806.92	$ 29,149.92
Excess of Funds Available over Expenditures		$ .74	$ .74

The above comparison indicates that the actual expenditures of the Administrative Office of the Courts exceeded the approved budget.

JUDICIAL SYSTEM:
APPELLATE COURT REPORTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Appellate Court Reports, as presented on page 12 of unit report, provided for expenditures totaling $211,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 211,000.00	$ 211,000.00	$ .00
EXPENDITURES			
Cost of Operations	$ 211,000.00	$ 206,824.43	$(-) 4,175.57
Excess of Funds Available over Expenditures		$ 4,175.57	$ 4,175.57

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Court Reporting of the Judicial Council, as presented on page 12 of unit report, provided for expenditures totaling $14,123.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,123.00	$ 14,123.00	$ .00
Other Revenues Retained	.00	31,077.95	31,077.95
	$ 14,123.00	$ 45,200.95	$ 31,077.95
EXPENDITURES			
Cost of Operations	$ 14,123.00	$ 45,200.95	$ 31,077.95
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that the actual expenditures of the Board of Court Reporting of the Judicial Council exceeded the approved budget.

JUDICIAL SYSTEM:
INDIGENT DEFENSE COUNCIL, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Indigent Defense Council, as presented on page 12 of unit report, did not provide for any expenditures. Therefore, the budget comparison shown below does not provide for anticipated funds available and budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ .00	$ .00	$ .00
Federal Funds	.00	16,011.69	16,011.69
	$ .00	$ 16,011.69	$ 16,011.69
EXPENDITURES			
Central Operations	$ .00	$ .00	$ .00
Grants	.00	16,011.69	16,011.69
	$ .00	$ 16,011.69	$ 16,011.69
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that the actual expenditures of the Georgia Indigent Defense Council exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
JUDICIAL ADMINISTRATIVE DISTRICTS, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Judicial Administrative Districts, as presented on page 12 of unit report, provided for expenditures totaling $496,630.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 496,630.00	$ 496,630.00	$ .00
EXPENDITURES			
Cost of Operations	$ 496,630.00	$ 496,630.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

JUDICIAL SYSTEM:
JUDICIAL QUALIFICATIONS COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Judicial Qualifications Commission, as presented on page 12 of unit report, provided for expenditures totaling $49,760.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 49,760.00	$ 49,760.00	$ .00
EXPENDITURES			
Cost of Operations	$ 49,760.00	$ 42,879.36	$(-) 6,880.64
Excess of Funds Available over Expenditures		$ 6,880.64	$ 6,880.64

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
JUSTICE COURTS TRAINING COUNCIL, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Justice Courts Training Council, as presented on page 12 of unit report, provided for expenditures totaling $12,700.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,700.00	$ 12,700.00	$ .00
Other Revenues Retained	.00	30,427.11	30,427.11
	$ 12,700.00	$ 43,127.11	$ 30,427.11
EXPENDITURES			
Cost of Operations	$ 12,700.00	$ 43,127.11	$ 30,427.11
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that the actual expenditures of the Georgia Justice Courts Training Council exceeded the approved budget.

JUDICIAL SYSTEM:
JUVENILE COURT JUDGES, COUNCIL OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Council of Juvenile Court Judges, as presented on page 12 of unit report, provided for expenditures totaling $97,592.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 97,592.00	$ 97,592.00	$ .00
Federal Funds	.00	247,290.19	247,290.19
	$ 97,592.00	$ 344,882.19	$ 247,290.19
EXPENDITURES			
Cost of Operations	$ 97,592.00	$ 344,882.19	$ 247,290.19
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that the actual expenditures of the Council of Juvenile Court Judges exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

LABOR, DEPARTMENT OF
"A" INSPECTION DIVISION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Inspection Division of the Department of Labor, "A" Budget, as presented in unit report, provided for expenditures totaling $796,264.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 796,264.00	$ 796,264.00	$ .00
EXPENDITURES			
Personal Services	$ 627,974.00	$ 603,325.38	$(-) 24,648.62
Regular Operating Expenses	30,925.00	30,208.79	(-) 716.21
Travel	116,024.00	87,669.09	(-) 28,354.91
Publications and Printing	6,000.00	6,102.61	102.61
Equipment Purchases	500.00	330.43	(-) 169.57
Real Estate Rentals	7,591.00	7,590.96	(-) .04
Telecommunications	6,500.00	5,939.65	(-) 560.35
Per Diem, Fees and Contracts	750.00	72.80	(-) 677.20
	$ 796,264.00	$ 741,239.71	$(-) 55,024.29
Excess of Funds Available over Expenditures		$ 55,024.29	$ 55,024.29

The above comparison indicates that Publications and Printing were overspent in the amount of $102.61. This overexpenditure is in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

LABOR, DEPARTMENT OF
"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training of the Department of Labor, "B" Budget, as presented in unit report, provided for expenditures totaling $169,569,621.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,942,580.00	$ 2,942,580.00	$ .00
Federal Funds	166,627,041.00	87,706,439.50	(-) 78,920,601.50
Other Revenues Retained	.00	111,876.99	111,876.99
	$ 169,569,621.00	$ 90,760,896.49	$(-) 78,808,724.51
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	5,195,190.74	5,195,190.74
	$ 169,569,621.00	$ 95,956,087.23	$(-) 73,613,533.77
EXPENDITURES			
Personal Services	$ 52,063,419.00	$ 48,462,991.19	$(-) 3,600,427.81
Regular Operating Expenses	5,057,519.00	3,544,332.22	(-) 1,513,186.78
Travel	1,378,527.00	921,758.99	(-) 456,768.01
Motor Vehicle Equipment Purchases	11,000.00	10,815.00	(-) 185.00
Publications and Printing	36,100.00	12,979.36	(-) 23,120.64
Equipment Purchases	2,266,000.00	1,521,391.80	(-) 744,608.20
Computer Charges	1,140,100.00	806,839.99	(-) 333,260.01
Real Estate Rentals	2,744,526.00	1,889,921.35	(-) 854,604.65
Telecommunications	1,725,600.00	1,270,125.15	(-) 455,474.85
Per Diem, Fees and Contracts	1,546,830.00	1,082,911.83	(-) 463,918.17
Per Diem, Fees and Contracts (CETA)	1,000,000.00	11,670.50	(-) 988,329.50
W.I.N. Grants	600,000.00	263,984.91	(-) 336,015.09
CETA Direct Benefits	100,000,000.00	35,780,939.27	(-) 64,219,060.73
	$ 169,569,621.00	$ 95,580,661.56	$(-) 73,988,959.44
Excess of Funds Available over Expenditures		$ 375,425.67	$ 375,425.67

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

1 , DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Law, as presented on page 14 of unit report, provided for expenditures totaling $4,675,289.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,140,638.00	$ 4,140,638.00	$ .00
Other Revenues Retained	534,651.00	532,647.15	(-) 2,003.85
	$ 4,675,289.00	$ 4,673,285.15	$(-) 2,003.85
EXPENDITURES			
Personal Services	$ 3,527,157.00	$ 3,521,393.71	$(-) 5,763.29
Regular Operating Expenses	206,957.00	206,668.17	(-) 288.83
Travel	112,895.00	112,545.31	(-) 349.69
Motor Vehicle Equipment Purchases	6,990.00	6,989.44	(-) .56
Publications and Printing	32,000.00	31,894.66	(-) 105.34
Equipment Purchases	31,105.00	31,102.66	(-) 2.34
Computer Charges	174,020.00	173,211.60	(-) 808.40
Real Estate Rentals	293,480.00	293,480.00	.00
Telecommunications	82,550.00	82,539.34	(-) 10.66
Per Diem, Fees and Contracts	155,135.00	155,014.66	(-) 120.34
Books for State Library	53,000.00	52,994.50	(-) 5.50
	$ 4,675,289.00	$ 4,667,834.05	$(-) 7,454.95
Excess of Funds Available over Expenditures		$ 5,451.10	$ 5,451.10

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

MEDICAL ASSISTANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Medical Assistance, as presented in unit report, provided for expenditures totaling $786,074,993.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 199,381,809.00	$ 196,881,809.00	$(-) 2,500,000.00
Federal Funds	522,981,939.00	389,714,584.48	(-)133,267,354.52
Other Revenues Retained	17,000,000.00	18,660,465.30	1,660,465.30
	$ 739,363,748.00	$ 605,256,858.78	$(-)134,106,889.22
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	46,711,245.00	32,342,440.04	(-) 14,368,804.96
	$ 786,074,993.00	$ 637,599,298.82	$(-)148,475,694.18
EXPENDITURES			
Personal Services	$ 5,955,543.00	$ 5,841,619.58	$(-) 113,923.42
Regular Operating Expenses	444,700.00	416,962.97	(-) 27,737.03
Travel	119,972.00	110,893.82	(-) 9,078.18
Publications and Printing	202,047.00	197,840.69	(-) 4,206.31
Equipment Purchases	20,824.00	9,785.93	(-) 11,038.07
Computer Charges	7,650,133.00	7,642,265.96	(-) 7,867.04
Real Estate Rentals	333,742.00	324,498.12	(-) 9,243.88
Telecommunications	236,860.00	227,814.87	(-) 9,045.13
Per Diem, Fees and Contracts	8,339,765.00	7,455,525.64	(-) 884,239.36
Postage	906,258.00	888,965.82	(-) 17,292.18
Utilities	78,600.00	75,646.78	(-) 2,953.22
Medicaid Benefits	613,213,791.00	492,295,272.68	(-)120,918,518.32
Payments to Counties for Mental Health	8,650,000.00	7,063,569.68	(-) 1,586,430.32
Audits Contracts	751,700.00	701,698.49	(-) 50,001.51
Medicaid Benefits Reserve (1981)	70,636,075.00	68,618,304.37	(-) 2,017,770.63
Medicaid Benefits Reserve (1980)	33,007,496.00	1,904,510.36	(-) 31,102,985.64
Medicaid Benefits Reserve (1979)	29,480,284.00	(-) 452,611.13	(-) 29,932,895.13
Adult Emergency Dental Services Reserve (1980)	1,677,155.00	1,062.31	(-) 1,676,092.69
Adult Emergency Dental Services Reserve (1979)	921,649.00	(-) 186.00	(-) 921,835.00
Payments to Counties for Mental Health Reserve (1981)	1,590,779.00	1,664,864.16	74,085.16
Payments to Counties for Mental Health Reserve (1980)	1,857,620.00	(-) 3,635.95	(-) 1,861,255.95
	$ 786,074,993.00	$ 594,984,669.15	$(-)191,090,323.85
Excess of Funds Available over Expenditures		$ 42,614,629.67	$ 42,614,629.67

The above comparison indicates that Payments to Counties for Mental Health Reserve (1981) were overspent in the amount of $74,085.16. This overexpenditure is in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"A" OFFENDER REHABILITATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Offender Rehabilitation, "A" Budget, as presented in unit report, provided for expenditures totaling $125,766,062.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 122,225,815.00	$ 121,825,815.00	$(-) 400,000.00
Federal Funds	1,018,654.00	867,526.70	(-) 151,127.30
Other Revenues Retained	2,521,593.00	2,349,810.74	(-) 171,782.26
	$ 125,766,062.00	$ 125,043,152.44	$(-) 722,909.56
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	169,970.51	169,970.51
	$ 125,766,062.00	$ 125,213,122.95	$(-) 552,939.05
EXPENDITURES			
Personal Services	$ 74,456,748.00	$ 74,146,112.69	$(-) 310,635.31
Regular Operating Expenses	16,437,882.00	15,785,131.54	(-) 652,750.46
Travel	682,008.00	614,186.45	(-) 67,821.55
Motor Vehicle Equipment Purchases	714,300.00	714,119.04	(-) 180.96
Publications and Printing	149,934.00	143,283.97	(-) 6,650.03
Equipment Purchases	2,218,122.00	2,080,843.04	(-) 137,278.96
Computer Charges	617,897.00	614,594.00	(-) 3,303.00
Real Estate Rentals	1,214,457.00	1,191,596.52	(-) 22,860.48
Telecommunications	1,040,447.00	1,013,842.34	(-) 26,604.66
Per Diem, Fees and Contracts	950,418.00	917,272.81	(-) 33,145.19
Capital Outlay	5,115,116.00	5,045,301.36	(-) 69,814.64
Authority Lease Rentals	840,000.00	840,000.00	.00
Utilities	4,747,896.00	4,630,684.08	(-) 117,211.92
Payments to Central State Hospital for Meals	1,597,358.00	1,524,234.66	(-) 73,123.34
Payments to Central State Hospital for Utilities	540,533.00	542,957.87	2,424.87
Minimum Security Facilities Renovation	645,000.00	644,873.78	(-) 126.22
Court Costs	490,000.00	471,324.36	(-) 18,675.64
Inmate Release Funds	626,200.00	516,629.08	(-) 109,570.92
County Subsidy	4,528,750.00	4,068,015.00	(-) 460,735.00
County Subsidy for Jails	912,500.00	912,378.56	(-) 121.44
Health Services Purchases	6,229,041.00	6,214,072.33	(-) 14,968.67
Central Repair Fund	930,955.00	925,210.62	(-) 5,744.38
County Subsidy - Hall County Expansion	80,500.00	80,500.00	.00
	$ 125,766,062.00	$ 123,637,164.10	$(-) 2,128,897.90
Excess of Funds Available over Expenditures		$ 1,575,958.85	$ 1,575,958.85

The above comparison indicates that Payments to Central State Hospital for Utilities were overspent in the amount of $2,424.87. This overexpenditure is in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"B" PARDONS AND PAROLES, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Pardons and Paroles of the Department of Offender Rehabilitation, "B" Budget, as presented in unit report, provided for expenditures totaling $5,256,849.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,221,393.00	$ 5,217,317.00	$(-) 4,076.00
Federal Funds	35,456.00	9,102.31	(-) 26,353.69
Other Revenues Retained	.00	26,690.74	26,690.74
	$ 5,256,849.00	$ 5,253,110.05	$(-) 3,738.95
EXPENDITURES			
Personal Services	$ 4,585,526.00	$ 4,574,889.95	$(-) 10,636.05
Regular Operating Expenses	114,151.00	110,859.76	(-) 3,291.24
Travel	232,674.00	223,832.66	(-) 8,841.34
Publications and Printing	13,704.00	13,413.44	(-) 290.56
Equipment Purchases	21,403.00	20,975.33	(-) 427.67
Computer Charges	9,676.00	7,754.22	(-) 1,921.78
Real Estate Rentals	121,542.00	121,093.72	(-) 448.28
Telecommunications	107,163.00	107,598.77	435.77
Per Diem, Fees and Contracts	13,810.00	13,380.80	(-) 429.20
County Jail Subsidy	37,200.00	37,195.00	(-) 5.00
	$ 5,256,849.00	$ 5,230,993.65	$(-) 25,855.35
Excess of Funds Available over Expenditures		$ 22,116.40	$ 22,116.40

The above comparison indicates that Telecommunications were overspent in the amount of $435.77. This overexpenditure is in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Personnel Board - Merit System of Personnel Administration, as presented on page 20 of unit report, provided for expenditures totaling $126,908,345.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Federal Funds	$ 366,805.00	$ 110,196.10	$(-) 256,608.90
Other Revenues Retained	126,541,540.00	123,778,337.55	(-) 2,763,202.45
	$ 126,908,345.00	$ 123,888,533.65	$(-) 3,019,811.35
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	49,160,625.98	49,160,625.98
	$ 126,908,345.00	$ 173,049,159.63	$ 46,140,814.63
EXPENDITURES			
Personal Services	$ 3,473,336.00	$ 3,364,287.66	$(-) 109,048.34
Regular Operating Expenses	99,339.00	94,674.33	(-) 4,664.67
Travel	54,452.00	49,304.68	(-) 5,147.32
Publications and Printing	114,800.00	100,573.74	(-) 14,226.26
Equipment Purchases	44,994.00	44,916.95	(-) 77.05
Computer Charges	1,307,263.00	1,213,786.48	(-) 93,476.52
Real Estate Rentals	203,946.00	202,716.72	(-) 1,229.28
Telecommunications	98,510.00	95,811.40	(-) 2,698.60
Per Diem, Fees and Contracts	7,420,865.00	7,197,545.24	(-) 223,319.76
Postage	135,440.00	135,439.99	(-) .01
Federal Sub-grants to State and Local Agencies	335,400.00	121,849.79	(-) 213,550.21
Health Insurance Claim Payments	113,620,000.00	110,177,290.77	(-) 3,442,709.23
	$ 126,908,345.00	$ 122,798,197.75	$(-) 4,110,147.25
Excess of Funds Available over Expenditures		$ 50,250,961.88	$ 50,250,961.88

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SAFETY, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Public Safety, as presented on page 22 of unit report, provided for expenditures totaling $49,052,648.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 46,703,574.00	$ 46,553,574.00	$(-) 150,000.00
Federal Funds	573,229.00	320,219.54	(-) 253,009.46
Other Revenues Retained	1,775,845.00	1,687,437.98	(-) 88,407.02
	$ 49,052,648.00	$ 48,561,231.52	$(-) 491,416.48
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	14,000.00	14,000.00
	$ 49,052,648.00	$ 48,575,231.52	$(-) 477,416.48
EXPENDITURES			
Personal Services	$ 33,333,833.00	$ 33,257,736.07	$(-) 76,096.93
Regular Operating Expenses	7,266,121.00	6,916,094.69	(-) 350,026.31
Travel	240,684.00	202,206.00	(-) 38,478.00
Motor Vehicle Equipment Purchases	2,096,000.00	2,095,851.09	(-) 148.91
Publications and Printing	1,296,560.00	1,218,240.35	(-) 78,319.65
Equipment Purchases	492,246.00	475,462.09	(-) 16,783.91
Computer Charges	2,048,104.00	1,918,229.69	(-) 129,874.31
Real Estate Rentals	65,526.00	63,533.69	(-) 1,992.31
Telecommunications	876,618.00	867,728.27	(-) 8,889.73
Per Diem, Fees and Contracts	541,751.00	405,754.92	(-) 135,996.08
Postage	615,205.00	525,046.04	(-) 90,158.96
Conviction Reports	180,000.00	175,371.53	(-) 4,628.47
	$ 49,052,648.00	$ 48,121,254.43	$(-) 931,393.57
Excess of Funds Available over Expenditures		$ 453,977.09	$ 453,977.09

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SERVICE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public Service Commission, as presented on page 16 of unit report, provided for expenditures totaling $3,601,303.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,520,206.00	$ 3,465,701.00	$(-) 54,505.00
Federal Funds	76,397.00	76,773.87	376.87
Other Revenues Retained	4,700.00	.00	(-) 4,700.00
	$ 3,601,303.00	$ 3,542,474.87	$(-) 58,828.13
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	33,544.80	33,544.80
	$ 3,601,303.00	$ 3,576,019.67	$(-) 25,283.33
EXPENDITURES			
Personal Services	$ 2,860,583.00	$ 2,805,855.45	$(-) 54,727.55
Regular Operating Expenses	205,990.00	200,566.96	(-) 5,423.04
Travel	114,710.00	106,346.37	(-) 8,363.63
Motor Vehicle Equipment Purchases	6,250.00	5,467.47	(-) 782.53
Publications and Printing	14,961.00	12,439.68	(-) 2,521.32
Equipment Purchases	9,950.00	9,178.72	(-) 771.28
Computer Charges	15,924.00	11,574.82	(-) 4,349.18
Real Estate Rentals	161,501.00	160,104.27	(-) 1,396.73
Telecommunications	76,645.00	72,983.56	(-) 3,661.44
Per Diem, Fees and Contracts	134,789.00	132,254.06	(-) 2,534.94
	$ 3,601,303.00	$ 3,516,771.36	$(-) 84,531.64
Excess of Funds Available over Expenditures		$ 59,248.31	$ 59,248.31

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

REVENUE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Revenue, as presented on page 30 of unit report, provided for expenditures totaling $36,506,339.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 33,251,339.00	$ 33,194,407.00	$(-) 56,932.00
Other Revenues Retained	3,255,000.00	3,255,383.40	383.40
	$ 36,506,339.00	$ 36,449,790.40	$(-) 56,548.60
EXPENDITURES			
Personal Services	$ 20,489,450.00	$ 20,439,788.68	$(-) 49,661.32
Regular Operating Expenses	949,760.00	934,997.24	(-) 14,762.76
Travel	819,661.00	796,373.04	(-) 23,287.96
Motor Vehicle Equipment Purchases	66,773.00	66,326.08	(-) 446.92
Publications and Printing	1,175,100.00	1,160,320.67	(-) 14,779.33
Equipment Purchases	217,563.00	217,003.91	(-) 559.09
Computer Charges	5,268,057.00	5,056,013.99	(-) 212,043.01
Real Estate Rentals	986,189.00	983,237.93	(-) 2,951.07
Telecommunications	406,695.00	399,845.05	(-) 6,849.95
Per Diem, Fees and Contracts	211,500.00	199,646.25	(-) 11,853.75
County Tax Officials/Retirement and FICA	634,201.00	634,201.00	.00
Grants to Counties/Appraisal Staff	1,227,199.00	1,220,755.91	(-) 6,443.09
Motor Vehicle Tag Purchases	2,000,000.00	1,999,417.26	(-) 582.74
Motor Vehicle Decal Purchases	387,500.00	387,497.53	(-) 2.47
Postage	1,666,691.00	1,664,517.65	(-) 2,173.35
	$ 36,506,339.00	$ 36,159,942.19	$(-) 346,396.81
Excess of Funds Available over Expenditures		$ 289,848.21	$ 289,848.21

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

SECRETARY OF STATE
"A" SECRETARY OF STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Secretary of State, "A" Budget, as presented on page 24 of unit report, provided for expenditures totaling $12,684,629.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,273,100.00	$ 12,182,462.00	$(-) 90,638.00
Federal Funds	267,838.00	268,262.01	424.01
Other Revenues Retained	143,691.00	144,126.59	435.59
	$ 12,684,629.00	$ 12,594,850.60	$(-) 89,778.40
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	17,557.57	17,557.57
	$ 12,684,629.00	$ 12,612,408.17	$(-) 72,220.83
EXPENDITURES			
Personal Services	$ 7,427,274.00	$ 7,346,887.10	$(-) 80,386.90
Regular Operating Expenses	1,295,238.00	1,300,402.00	5,164.00
Travel	195,574.00	176,855.72	(-) 18,718.28
Motor Vehicle Equipment Purchases	49,579.00	49,366.45	(-) 212.55
Publications and Printing	378,586.00	366,056.20	(-) 12,529.80
Equipment Purchases	77,686.00	77,649.97	(-) 36.03
Computer Charges	493,636.00	489,710.71	(-) 3,925.29
Real Estate Rentals	344,151.00	344,151.25	.25
Telecommunications	218,538.00	217,484.66	(-) 1,053.34
Per Diem, Fees and Contracts	461,067.00	408,365.25	(-) 52,701.75
Authority Lease Rentals	1,276,000.00	1,276,000.00	.00
Election Expenses	400,000.00	409,267.41	9,267.41
Postage	67,300.00	66,974.16	(-) 325.84
	$ 12,684,629.00	$ 12,529,170.88	$(-) 155,458.12
Excess of Funds Available over Expenditures		$ 83,237.29	$ 83,237.29

The above comparison indicates that Regular Operating Expenses were overspent in the amount of $5,164.00, Real Estate Rentals were overspent in the amount of $ .25 and Election Expenses were overspent in the amount of $9,267.41. These overexpenditures are in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

SECRETARY OF STATE
"B" REAL ESTATE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Real Estate Commission of the Secretary of State, "B" Budget, as presented on page 25 of unit report, provided for expenditures totaling $932,317.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 931,299.00	$ 862,990.00	$(-) 68,309.00
Other Revenues Retained	1,018.00	3,265.54	2,247.54
	$ 932,317.00	$ 866,255.54	$(-) 66,061.46
EXPENDITURES			
Personal Services	$ 484,754.00	$ 464,325.33	$(-) 20,428.67
Regular Operating Expenses	191,759.00	159,836.18	(-) 31,922.82
Travel	13,332.00	11,496.07	(-) 1,835.93
Motor Vehicle Equipment Purchases	11,500.00	11,444.44	(-) 55.56
Publications and Printing	29,000.00	19,733.98	(-) 9,266.02
Equipment Purchases	8,276.00	1,970.30	(-) 6,305.70
Computer Charges	77,405.00	74,917.52	(-) 2,487.48
Real Estate Rentals	30,450.00	30,450.00	.00
Telecommunications	15,041.00	14,871.08	(-) 169.92
Per Diem, Fees and Contracts	70,800.00	70,510.34	(-) 289.66
	$ 932,317.00	$ 859,555.24	$(-) 72,761.76
Excess of Funds Available over Expenditures		$ 6,700.30	$ 6,700.30

SUBSEQUENT INJURY TRUST FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Subsequent Injury Trust Fund does not submit a budget for approval to the Office of Planning and Budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

TRANSPORTATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Transportation, as presented in unit report, provided for expenditures totaling $1,405,786,648.88. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 394,004,686.00	$ 394,004,686.00	$ .00
Federal Funds	324,997,223.15	276,418,228.89	(-) 48,578,994.26
Other Revenues Retained	234,504,303.91	243,726,842.25	9,222,538.34
	$ 953,506,213.06	$ 914,149,757.14	$(-) 39,356,455.92
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	452,280,435.82	355,099,574.90	(-) 97,180,860.92
	$ 1,405,786,648.88	$ 1,269,249,332.04	$(-)136,537,316.84
EXPENDITURES			
Personal Services	$ 130,575,059.00	$ 119,245,142.44	$(-) 11,329,916.56
Regular Operating Expenses	62,049,487.49	44,763,596.76	(-) 17,285,890.73
Travel	1,858,323.00	1,385,921.24	(-) 472,401.76
Motor Vehicle Equipment Purchases	1,357,568.65	1,242,748.94	(-) 114,819.71
Publications and Printing	782,286.76	666,494.72	(-) 115,792.04
Equipment Purchases	4,914,694.13	2,988,705.15	(-) 1,925,988.98
Computer Charges	1,267,500.00	747,933.03	(-) 519,566.97
Real Estate Rentals	978,902.00	951,671.00	(-) 27,231.00
Telecommunications	1,311,365.12	1,271,937.09	(-) 39,428.03
Per Diem, Fees and Contracts	12,722,474.03	8,809,773.86	(-) 3,912,700.17
Capital Outlay	1,150,423,218.81	620,232,792.70	(-)530,190,426.11
Authority Lease Rentals	24,805,619.00	24,805,619.00	.00
State of Georgia General Obligation Debt Sinking Fund	3,724,517.00	3,723,264.99	(-) 1,252.01
Mass Transit Grants	6,034,781.96	2,832,118.04	(-) 3,202,663.92
Harbor Maintenance Payments	454,500.00	454,500.00	.00
Capital Outlay - Airport Development	700,000.00	670,020.02	(-) 29,979.98
Capital Outlay - Airport Operational Improvements	1,236,351.93	1,232,361.57	(-) 3,990.36
Capital Outlay - Airport Approach Aid	300,000.00	292,904.69	(-) 7,095.31
Capital Outlay - Land Acquisition	290,000.00	290,000.00	.00
	$ 1,405,786,648.88	$ 836,607,505.24	$(-)569,179,143.64
Excess of Funds Available over Expenditures		$ 432,641,826.80	$ 432,641,826.80

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

VETERANS SERVICE, STATE DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Department of Veterans Service, as presented on page 14 of unit report, provided for expenditures totaling $13,237,789.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 10,738,865.00	$ 10,716,309.00	$(-) 22,556.00
Federal Funds	2,498,924.00	2,391,787.66	(-) 107,136.34
	$ 13,237,789.00	$ 13,108,096.66	$(-) 129,692.34
EXPENDITURES			
Personal Services	$ 2,957,836.00	$ 2,881,988.08	$(-) 75,847.92
Regular Operating Expenses	95,086.00	86,615.88	(-) 8,470.12
Travel	83,600.00	81,723.12	(-) 1,876.88
Publications and Printing	19,000.00	18,773.07	(-) 226.93
Equipment Purchases	84,110.00	83,899.53	(-) 210.47
Computer Charges	100.00	45.91	(-) 54.09
Real Estate Rentals	130,876.00	130,752.68	(-) 123.32
Telecommunications	61,575.00	53,497.78	(-) 8,077.22
Per Diem, Fees and Contracts	6,000.00	5,245.80	(-) 754.20
Postage	27,800.00	27,758.07	(-) 41.93
Operating Expense/Payments to Central State Hospital	6,791,112.00	6,691,266.85	(-) 99,845.15
Operating Expense/Payments to Medical College of Georgia	2,916,994.00	2,915,744.80	(-) 1,249.20
Regular Operating Expenses for Projects	63,700.00	63,276.37	(-) 423.63
	$ 13,237,789.00	$ 13,040,587.94	$(-) 197,201.06
Excess of Funds Available over Expenditures		$ 67,508.72	$ 67,508.72

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

WORKERS' COMPENSATION, STATE BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Board of Workers' Compensation, as presented on page 16 of unit report, provided for expenditures totaling $3,921,576.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 3,902,936.00	$ 3,902,936.00	$ .00
Other Revenues Retained	18,640.00	18,413.84	(-) 226.16
	$ 3,921,576.00	$ 3,921,349.84	$(-) 226.16
EXPENDITURES			
Personal Services	$ 3,162,677.00	$ 3,137,590.51	$(-) 25,086.49
Regular Operating Expenses	121,726.00	115,035.22	(-) 6,690.78
Travel	49,865.00	44,587.80	(-) 5,277.20
Publications and Printing	46,000.00	44,987.19	(-) 1,012.81
Equipment Purchases	4,340.00	4,008.31	(-) 331.69
Computer Charges	87,045.00	87,007.35	(-) 37.65
Real Estate Rentals	257,304.00	256,046.36	(-) 1,257.64
Telecommunications	85,000.00	80,621.55	(-) 4,378.45
Per Diem, Fees and Contracts	51,619.00	50,296.90	(-) 1,322.10
Postage	56,000.00	55,477.24	(-) 522.76
	$ 3,921,576.00	$ 3,875,658.43	$(-) 45,917.57
Excess of Funds Available over Expenditures		$ 45,691.41	$ 45,691.41

SECTION III

REPORT OF THE STATE AUDITOR OF GEORGIA

OF

ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

GENERAL COMMENTS

INTRODUCTION

This is Section III of the annual report of the State Auditor. This section reports on the financial operations of all units of the University System of Georgia for the fiscal year ended June 30, 1982.

FINANCIAL CONDITION

The Combined Balance Sheet of all units of the University System of Georgia, as presented on pages 234 and 235, shows there was an unreserved fund balance (surplus) in Budget Funds of $763,860.93 at June 30, 1982. Budget Funds include Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. This unreserved fund balance (surplus) is due to the Revenue Shortfall Reserve of the State's General Fund.

The combined fund balances of Auxiliary Enterprises were $30,437,900.98. These fund balances were retained by the individual institutions for operations in subsequent periods.

Non-operating funds maintained by the various institutions consist of Restricted Funds, Loan Funds, Endowment Funds, Agency Funds - Student Activities and Agency Funds - Private Trust. The fund balances at June 30, 1982, were subject to the provisions of the grants and contracts under which the funds were received.

The fund equity of the Expended Plant Fund was $1,228,462,069.07 at June 30, 1982, which represents the accumulated balances of funds expended by each institution. No provision has been made for obsolescence. Records at the institutions did not indicate the appraised value or replacement cost.

FUNDS AVAILABLE AND EXPENDITURES

A summary of funds available and expenditures of all units of the University System of Georgia for the fiscal year ended June 30, 1982, for Resident Instruction Fund, Other Organized Activities, Unexpended Plant Fund and Auxiliary Enterprises is as follows:

FUNDS AVAILABLE	TOTAL	BUDGET FUNDS	AUXILIARY ENTERPRISES
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 449,997,990.00	$ 449,997,990.00	$ .00
Other Revenues Retained			
Gifts and Grants	135,576,818.22	135,576,818.22	.00
Other	242,778,983.18	190,846,799.12	51,932,184.06
Total Revenues	$ 828,353,791.40	$ 776,421,607.34	$ 51,932,184.06
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances			
Reserved	11,969,709.29	3,066,169.98	8,903,539.31
Unreserved	7,601,251.67	.00	7,601,251.67
Total Funds Available	$ 847,924,752.36	$ 779,487,777.32	$ 68,436,975.04
EXPENDITURES			
Personal Services	$ 577,265,074.69	$ 548,792,025.94	$ 28,473,048.75
Operating Expenses	215,202,461.97	196,200,997.56	19,001,464.41
Capital Outlay	22,846,389.84	22,846,389.84	.00
Other	8,724,385.61	8,724,385.61	.00
	$ 824,038,312.11	$ 776,563,798.95	$ 47,474,513.16
Excess of Funds Available over Expenditures	23,886,440.25	2,923,978.37	20,962,461.88
	$ 847,924,752.36	$ 779,487,777.32	$ 68,436,975.04

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Regents of the University System of Georgia includes the operations of the Regents' Central Office, allocations for specific purposes and grants to the teaching institutions. The Schedule of Budget Transfers to Other Units, as presented on pages 60 and 61 of the Board of Regents of the University System of Georgia audit report, showed that the total approved budget for units of the University System was $816,604,603.00.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for all units of the University System of Georgia may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 449,997,990.00	$ 449,997,990.00	$ .00
Other Revenues Retained	366,606,613.00	326,423,617.34	(-)40,182,995.66
	$ 816,604,603.00	$ 776,421,607.34	$(-)40,182,995.66
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances	.00	3,066,169.98	3,066,169.98
	$ 816,604,603.00	$ 779,487,777.32	$(-)37,116,825.68
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 474,149,259.00	$ 470,307,789.91	$(-) 3,841,469.09
Sponsored Operations	88,326,026.00	78,484,236.03	(-) 9,841,789.97
Operating Expenses			
Education, General and Departmental Services	152,117,989.00	147,594,772.65	(-) 4,523,216.35
Sponsored Operations	64,220,162.00	48,606,224.91	(-)15,613,937.09
Capital Outlay	29,000,070.00	22,846,389.84	(-) 6,153,680.16
Office of Minority Business Enterprise	183,763.00	183,762.53	(-) .47
Special Desegregation Programs	250,000.00	254,571.55	4,571.55
Satellite Medical Facility Program	500,000.00	500,008.40	8.40
Fire Ant Research	150,000.00	149,881.44	(-) 118.56
Agricultural Research	698,801.00	697,758.27	(-) 1,042.73
Disease Research	70,000.00	70,964.05	964.05
Advanced Technology Development Center	413,533.00	410,025.63	(-) 3,507.37
Capitation Contracts for Family Practice Residency	1,880,000.00	1,815,327.00	(-) 64,673.00
New Program Development Contracts for Family Practice Residency	225,000.00	224,998.85	(-) 1.15
Residency Capitation Grants	1,785,000.00	1,781,727.89	(-) 3,272.11
Student Preceptorships	135,000.00	135,000.00	.00
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	2,500,000.00	2,500,360.00	360.00
	$ 816,604,603.00	$ 776,563,798.95	$(-)40,040,804.05
Excess of Funds Available over Expenditures		$ 2,923,978.37	$ 2,923,978.37

The above budget comparison is for the Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. The budgets for Auxiliary Enterprises are approved by the Board of Regents, but are not forwarded to the Office of Planning and Budget.

The above comparison indicates that Special Desegregation Programs were overspent in the amount of $4,571.55, Satellite Medical Facility Program was overspent in the amount of $8.40, Disease Research was overspent in the amount of $964.05 and Capital Outlay - Eugene Talmadge Memorial Hospital Renovations was overspent in the amount of $360.00. These overexpenditures are in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

GENERAL

A comparison of approved budget to total funds available and expenditures by units of the University System of Georgia is presented on pages 306 through 349 of this report.

Reports of all units of the University System of Georgia with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports by units of the University System of Georgia are quoted as follows:

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

FACILITIES MANAGEMENT SYSTEM

The audit report for the fiscal year ended June 30, 1980, stated that the Physical Plant Department of Georgia Institute of Technology had begun construction in April of 1978 of a computerized system to regulate and monitor the temperature, to provide security and to act as a surveillance device for maintenance problems in buildings throughout the campus.

Funds budgeted and appropriated for "Operating Expenses" in prior years were expended for the "Capital Outlay" project referred to above through Physical Plant operations. These expenditures were charged to Utilities by the Institute, but were actually paid to the Engineering Experiment Station for "Contracted Services" rendered on this project. Total accumulated expenditures on this project at June 30, 1981, amounted to $836,676.24.

In the year under review, additional expenditures of $342,272.04 for the above project costs were recorded on the books and records of Georgia Institute of Technology as "Operating Expenses". Adjustments have been made to reflect expenditures of $342,272.04 as additions to Investment in Plant in unit report.

Future expenditures for this project should be budgeted as "Capital Outlay" and recorded accordingly on the books and records of the Institute.

AGENCY FUNDS - PRIVATE TRUST

The Private Trust Funds are used to account for assets held by the Institute in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. On June 30, 1982, the Private Trust Funds had cash deficits totaling $52,170.76 in various funds due to disbursements being made in excess of cash on hand at the time the disbursements were made. Many of the deficit balances represent disbursements made in June, 1982, on which funds from the third parties had not been secured. However, in several instances, the deficits represent disbursements made over a long period of time on which no funds have been secured from third parties to cover these deficit balances. It is a violation of the trust agreements for the Institute to expend funds for third parties for purposes other than those designated by the party for whom the funds are held. Payments should not be made in excess of funds available. Unrecovered deficits are the responsibility of the person who authorized the disbursements.

PERSONAL SERVICES AND TRAVEL

The Georgia Institute of Technology is required by the State Auditor to submit quarterly a listing of personal services and travel expense paid. These listings are recorded by the State Auditor on electronic data processing equipment, and a detailed listing of personal services and travel expense is published annually by the State Auditor for each unit of the University System of Georgia. The Reconciliation of Personal Services and Travel shown on Schedule "19" of unit report reflects unlocated differences of $5,365.79 for personal services and $273.84 for travel expense. These amounts represent unidentified differences between the detail listings submitted to the State Auditor's office by the Institute and the amounts recorded as expense in the Personal Services and Travel Expense accounts of the Institute.

Appropriate internal controls should be implemented by the Georgia Institute of Technology to ensure that all quarterly listings of personal services and travel submitted to the State Auditor's office are reconciled to the Institute's formal accounting records.

GEORGIA STATE UNIVERSITY

As part of the examination for the fiscal year ended June 30, 1982, audit tests included monetary precision random samples of the cash disbursements made in the fiscal year. The results of these examinations indicated that the accounting system of Georgia State University maintained sound methods of internal control and that vouchers and supporting documents were in good order.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA

RESTRICTED FUNDS

In the audit reports for prior years, it has been suggested that records be maintained to reflect uncollected resources available for each grant at any time and that reimbursements for expenditures be secured from each grantor promptly. In the year under review, no changes were made in the record keeping as suggested. Any expenditures made with reimbursement not forthcoming from grantors will have to be funded from the regular operations of the University.

SENIOR COLLEGES

ALBANY STATE COLLEGE

PRIOR YEARS' FINDINGS

IMPROPER EXPENDITURE

The audit report for the year ended June 30, 1978, called attention to an improper expenditure of $88.50 for Christmas cards, for which reimbursement was requested. In the year under review, reimbursement of $88.50 was received and deposited to the Resident Instruction Fund.

UNEXPENDED PLANT FUND

In the audit report for the year ended June 30, 1977, the following comment was made:

> "...it was noted that $9,177.84 was reserved for student loans by the College. The money loaned to students was received from the sale of surplus property in prior years. All efforts should be made to collect outstanding notes, and these funds should be used for proper Unexpended Plant Fund purposes only."

In the years ended June 30, 1979, June 30, 1980, and June 30, 1982, student loans collected were $259.48, $33.00 and $2.05, respectively, leaving a balance of $8,883.31 to be collected.

DEFERRED FEES

Audit reports of prior years have called attention to the fact that some student fees have been deferred and have recommended that legal means be used to collect the outstanding balances. In the year under review, these outstanding balances were turned over to a collection agency.

RETURNED CHECKS

The cash balance at June 30, 1982, included $505.14 in checks which had been returned for insufficient funds. It is the responsibility of Albany State College to effect collection of these returned checks.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1982, the deficit in the Auxiliary Enterprises was $347,184.31 and the deficit in the Student Activities Fund was $32,026.84. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

LOAN FUNDS

In the year under review, it was noted that the general ledger of the National Direct Student Loan Fund and the Nursing Students Loan Fund was adjusted so as to be able to balance the subsidiary accounts receivable records with the general ledger. However, there was no audit trail available to verify the accuracy of these adjustments. The auditors were assured that periodic reconciliation will be made in the future to insure that the National Direct Student Loan Fund and the Nursing Students Loan Fund balances with the subsidiary accounts receivable listing.

COLUMBUS COLLEGE

RETURNED CHECKS

The cash balance at June 30, 1982, included $1,267.71 in checks given by individuals which had been returned by the bank unpaid. Action should be taken immediately to effect the collection of these returned checks.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

CASH

The audit report for the year ended June 30, 1981, recommended that appropriate internal controls be established to safeguard the College against loss from returned checks.

On June 30, 1982, returned checks on hand amounted to $20,438.74. However, at the beginning of the Spring Quarter of 1982, the College revised its policy to accept no personal checks and has begun a concentrated effort to collect on all returned checks on hand.

STUDENT ACCOUNTS RECEIVABLE

At June 30, 1982, accounts receivable due from students were shown in the following funds:

Resident Instruction Fund	$ 79,625.72
Auxiliary Enterprises	101,363.11
Student Activities Fund	11,491.10
	$ 192,479.93

These balances have accumulated largely because of extension of credit to students who had no approved student aid to fund tuition costs and related expenses. There is no provision in the policies of the Board of Regents for extension of credit or deferment of any student fees. Officials approving extensions of credit or fee deferments could be held personally responsible for losses incurred by the College in the delivery of goods and services. It is recommended that the practice of extension of credit and deferment of fees be discontinued immediately. It is also recommended that legal means be used to collect all outstanding balances.

LOAN FUNDS

In the year under review, the General Ledger Control Account of the National Direct Student Loan Fund was not in balance with the subsidiary detail furnished by the Wachovia Bank, Winston-Salem, North Carolina, which renders an accounting service for these loans. Reconciliation was made and adjustments were given to the College. The auditors were then assured by the College that corrective action would be taken to prevent this deficiency from occurring in the future.

IMPROPER PAYMENT OF ANNUAL LEAVE

During the year under review, both deferred compensation and accrued annual leave were paid to the surviving spouse of a deceased employee. The Business Procedures Manual issued by the Board of Regents of the University System of Georgia provides that if a deceased employee were an employee for three years or more, a sum equivalent to three months salary (deferred compensation) shall be paid to the surviving spouse. The Manual also provides for accrued annual leave up to forty-five days to be paid upon termination of employment. However, in its interpretation of deferred compensation and accrued annual leave, the Business Procedures Manual states:

> "While at first glance it may appear that a deceased employee would be due payments, for both accrued leave and deferred compensation, it is the intention of the Board of Regents to pay either deferred compensation or for accrued leave, whichever is greater. Payment is to be made to the spouse for deferred compensation or to the estate for accrued leave but in no case shall payment for both be made."

Since the three months deferred compensation was greater than forty-five days annual leave, only the deferred compensation should have been paid. This resulted in an overpayment of $9,226.80 in accrued annual leave. Reimbursement of $9,226.80 should be secured from the surviving spouse of the deceased employee.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1982, the deficit in the Auxiliary Enterprises was $581,530.68 and the deficit in the Student Activities Fund was $46,297.67. The deficit in Auxiliary Enterprises decreased $17,911.48, and the deficit in Student Activities Fund increased $8,270.94, from the beginning balances at July 1, 1981. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE continued

INVESTIGATION PENDING

The audit report for fiscal year 1981, called attention to an investigation being conducted by the Georgia Bureau of Investigation regarding an alleged embezzlement of approximately $2,900.00 from Sponsored Operations of the Resident Instruction Fund. As of the date of this audit, this investigation has not been concluded. The results and findings of this investigation will be disclosed in the audit report for the subsequent fiscal period.

SAVANNAH STATE COLLEGE

LOAN FUND

The audit report for the year ended June 30, 1981, stated that the student receivable control account of the National Direct Student Loan Fund remained out of balance with the subsidiary detail furnished by the Wachovia Bank, Winston-Salem, North Carolina, which renders an accounting service for these loans. In the year under review, Savannah State College made an adjusting entry of $1,937.58, balancing the subsidiary detail with the control account.

Administrative action should be taken to insure that in the future, the student receivable control account at the College remains in balance with the subsidiary detail furnished by the Wachovia Bank.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1982, the deficit in the Auxiliary Enterprises was $89,171.24 and the deficit in the Student Activities Fund was $38,932.57. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AGENCY FUNDS - PRIVATE TRUST WRITTEN OFF

In the year under review, revenue of $2,309.10 is shown in the Resident Instruction Fund - General Operations as an adjustment for accumulated balances on hand which were unidentifiable. The College is not relieved of responsibility for payment of these funds should subsequent claims for payment be received. These balances were accumulated due to errors made in prior years in maintaining records of withholdings and remittances for various principals.

Reconciliation should be made monthly of withholdings or collections from employees with payments due to various agencies, and all receipts and disbursements should be posted correctly on the books of the College.

Normally such accounts should be fully liquidated. However, the identity of balances remaining should be maintained and in instances where funds are withheld or collected in excess of payments due, reimbursement should be made to those individuals from whom such excess funds were received. Where deficits exist, reimbursement should be secured from the agency or agencies involved, from those individuals for whom overpayments were made or from the person authorizing the disbursements. Payment should not be made to agencies in excess of withholdings or collections from employees.

SOUTHERN TECHNICAL INSTITUTE

CASH MANAGEMENT PROCEDURES

During the course of the audit for the fiscal year under review, the following deficiencies were noted in the procedures of the Institute relative to bank reconciliations and internal control over cash:

(1) Discrepancies between the bank and books disclosed through the bank reconciliation process were carried as reconciling items for extended periods of time.

(2) The imprest petty cash funds are not being replenished by the checking account on a timely basis.

(3) Cash shortages have appeared in the petty cash funds without immediate subsequent action to determine cause.

(4) There was no administrative review of bank reconciliations to determine that the reconciliations are correct and that all required adjustments had been made.

All of the Institute's cash accounts have been analyzed, and the accounting staff has been informed of the necessary adjustments to state correctly the cash position of the Institute at June 30, 1982.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE continued

INVESTMENT IN PLANT

As stated in the prior year audit report, Southern Technical Institute did not maintain a complete inventory including physical location of all general fixed assets. Every effort should be taken by the Institute to correct this non-compliance with Georgia law.

WEST GEORGIA COLLEGE

EXPENDED PLANT FUND

As reflected on Schedule "4" of unit report, Investment in Plant, West Georgia College's investment in buildings was adjusted to include the following new construction:

Custodial Building	$ 22,000.00
Football Fieldhouse	61,559.00
Addition to Storage Building - Auxiliary Enterprises	6,137.00
	$ 89,696.00

The construction of these additions was funded through Resident Instruction Fund. Funds budgeted and appropriated for "Operating Expenses" were expended for the "Capital Outlay" projects referred to above. The expenditures for these projects were recorded on the books and records of West Georgia College as "Operating Expenses" and could not be identified by object class. The amounts used for the adjustment were furnished by West Georgia College for inclusion in unit report.

Future expenditures for construction projects should be budgeted as "Capital Outlay" and recorded accordingly on the books and records of the College.

JUNIOR COLLEGES

ALBANY JUNIOR COLLEGE

EMBEZZLEMENT OF FUNDS

In the year ended June 30, 1981, an internal audit of the cashier's office of the Albany Junior College disclosed that funds totaling $7,771.40 were unaccounted for during the period beginning March 1, 1980 and ending January 21, 1981. The College Cashier, Ms. Helen Carter, voluntarily confessed to the embezzlement of these funds. Subsequent to June 30, 1981, $7,000.00 was recovered from the Hartford Insurance Company against Ms. Carter's Surety Bond. No additional funds were recovered during the year under review. The outstanding accounts receivable for Restricted Funds, shown on Exhibit "A" of unit report, includes the balance of $771.40 due on this claim.

ATLANTA JUNIOR COLLEGE

EQUIPMENT INVENTORY

In the year under review, it was noted that the control accounts for equipment inventory maintained in the general ledger did not reconcile with the subsidiary equipment inventory detailed listings. The College should reconcile the differences between control and subsidiary records and make any necessary adjustments.

DALTON JUNIOR COLLEGE

PERSONAL SERVICES

In the year under review, personal services information reported to the Department of Audits did not agree with the salary expense on the books of the College. The unlocated difference of $269.00 is shown on Schedule "13" of unit report. Appropriate action should be taken to insure that salary information reported to the Department of Audits agrees with the financial records of the College.

AUDIT FINDINGS continued

JUNIOR COLLEGES continued

GORDON JUNIOR COLLEGE

EQUIPMENT INVENTORY

In the year under review, it was noted that control accounts maintained in the general ledger of Gordon Junior College did not reconcile with the College's subsidiary equipment inventory listings. Personnel at the College should take a complete inventory of all equipment and record necessary adjustments to bring control and subsidiary accounts into agreement.

MACON JUNIOR COLLEGE

EQUIPMENT INVENTORY

In the year under review, it was noted that equipment purchased since February, 1980 had not been added to the equipment inventory records. Also, no up to date records were maintained to indicate the transfer of equipment from one location to another. Immediate action should be taken by officials at Macon Junior College to correct these deficiencies.

MIDDLE GEORGIA COLLEGE

RESIDENT INSTRUCTION FUND

DEFERRED FEES

The audit report for the year ended June 30, 1981, stated that some student fees were being deferred by the College. This practice continued during the year under review. At June 30, 1982, deferred fees of $12,403.40 were outstanding and are included in student accounts receivable on Schedule "2" of unit report. There is no provision in the policies of the Board of Regents or State law for the deferment of student fees. This practice should be discontinued immediately or the person or persons responsible for authorizing such deferments could be personally liable for the uncollected amounts.

EQUIPMENT INVENTORY

In the year under review, it was noted that control accounts maintained in the general ledger of Middle Georgia College did not reconcile with the College's subsidiary equipment inventory listings. Personnel at the College should take a complete inventory of the College's equipment and record necessary adjustments to bring the control and subsidiary records into agreement.

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
JUNE 30, 1982

	CURRENT FUNDS				
ASSETS	RESIDENT INSTRUCTION FUND	OTHER ORGANIZED ACTIVITIES	RESTRICTED FUNDS	AUXILIARY ENTERPRISES	LOAN FUNDS
Cash on Hand and in Banks	$13,440,738.03	$ 1,492,610.21	$(-) 7,349,732.34	$22,532,323.44	$ 3,099,940.18
Investments				32,896.35	34,423,601.67
Accounts Receivable	16,126,746.15	10,937,133.45	19,019,960.33	1,528,351.61	
Inventories	4,026,140.33	1,263,421.53		7,316,583.08	
Investment in Plant					
Total Assets	$33,593,624.51	$13,693,165.19	$ 11,670,227.99	$31,410,154.48	$37,523,541.85
LIABILITIES AND FUND EQUITY					
Liabilities	$16,111,379.52	$ 9,618,657.18		$ 972,253.50	
Fund Equity					
Investment in General Fixed Assets					
Fund Balances					
Reserved	$16,886,378.46	$ 4,013,204.24		$21,257,718.45	$37,523,541.85
Unreserved					
Designated for Subsequent Years' Expenditures			$ 11,670,227.99	9,180,182.53	
Surplus due to Revenue Shortfall Reserve	595,866.53	61,303.77			
Total Fund Equity	$17,482,244.99	$ 4,074,508.01	$ 11,670,227.99	$30,437,900.98	$37,523,541.85
Total Liabilities and Fund Equity	$33,593,624.51	$13,693,165.19	$ 11,670,227.99	$31,410,154.48	$37,523,541.85

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1982

ENDOWMENT FUNDS	PLANT FUNDS		AGENCY FUNDS		TOTALS (Memorandum Only)	
	UNEXPENDED	EXPENDED	STUDENT ACTIVITIES	PRIVATE TRUST	1982	1981
$16,808,053.70	$ 5,441,110.98		$3,268,364.83	$17,207,811.51	$ 75,941,220.54	$ 65,347,162.07
14,277,952.54	46,977.83			18.75	48,781,447.14	47,774,801.08
	7,231,000.88		203,538.73	23,534.55	55,070,265.70	50,096,983.88
					12,606,144.94	12,077,174.27
		$1,228,462,069.07			1,228,462,069.07	1,151,660,635.69
$31,086,006.24	$12,719,089.69	$1,228,462,069.07	$3,471,903.56	$17,231,364.81	$1,420,861,147.39	$1,326,956,756.99
	$12,065,929.94		$ 283,440.30		$ 39,051,660.44	$ 35,612,465.40
		$1,228,462,069.07			$1,228,462,069.07	$1,151,660,635.69
$31,086,006.24	$ 546,469.12		$1,140,252.79	$17,231,364.81	129,684,935.96	119,459,417.70
			2,048,210.47		22,898,620.99	19,714,677.19
	106,690.63				763,860.93	509,561.01
$31,086,006.24	$ 653,159.75	$1,228,462,069.07	$3,188,463.26	$17,231,364.81	$1,381,809,486.95	$1,291,344,291.59
$31,086,006.24	$12,719,089.69	$1,228,462,069.07	$3,471,903.56	$17,231,364.81	$1,420,861,147.39	$1,326,956,756.99

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1982

	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
REVENUES				
STATE FUNDS				
Allotments from Board of Regents of the University System of Georgia	$ 365,454,319.00		$ 365,454,319.00	$ 71,542,007.00
OTHER REVENUES RETAINED				
Gifts and Grants				
Federal Agencies		$ 48,998,967.45	$ 48,998,967.45	
State Agencies	$ 23,994.78	10,545,133.01	10,569,127.79	$ 90,457.50
Other States		235,697.03	235,697.03	
Counties and Cities		496,478.06	496,478.06	
Private	6,047.48	19,217,075.89	19,223,123.37	996.33
Restricted - For Student Aid		6,180,404.27	6,180,404.27	
Unrestricted	639,921.35		639,921.35	8,047,143.78
	$ 669,963.61	$ 85,673,755.71	$ 86,343,719.32	$ 8,138,597.61
Tuition and Fees	95,337,946.36		95,337,946.36	1,189,419.23
Endowment Income	994,459.03	1,247,090.84	2,241,549.87	6,125.90
Rents	285,490.93		285,490.93	42,483.22
Sales and Services	9,136,031.12	303,216.97	9,439,248.09	42,918,676.46
Contract Overhead	10,911,098.16		10,911,098.16	9,550,468.38
Interest Income	473,842.51		473,842.51	
Indirect Funding - Telecommunications Department of Administrative Services	3,027,300.00		3,027,300.00	555,700.00
Other Sources	3,089,206.01		3,089,206.01	404,767.38
Transfers Between Funds For Replacement Projects				
Total Other Revenues Retained	$ 123,925,337.73	$ 87,224,063.52	$ 211,149,401.25	$ 62,806,238.18
Total Revenues	$ 489,379,656.73	$ 87,224,063.52	$ 576,603,720.25	$ 134,348,245.18
CARRY-OVER FROM PRIOR YEAR				
Transfers from Fund Balance				
Reserved	$ 3,599.14		$ 3,599.14	$ 2,798,742.50
Unreserved				
	$ 3,599.14		$ 3,599.14	$ 2,798,742.50
Total Funds Available	$ 489,383,255.87	$ 87,224,063.52	$ 576,607,319.39	$ 137,146,987.68
EXPENDITURES				
PERSONAL SERVICES				
Salaries and Wages	$ 347,953,531.27	$ 45,529,811.92	$ 393,483,343.19	$ 80,543,997.51
Employer's Contributions for:				
F.I.C.A.	21 117,091.29	1,461,933.80	22,579,025.09	4,950,875.98
Group Insurance	11,833,579.77	709,317.65	12,542,897.42	3,391,538.22
Retirement	39,180.89	3,646,496.30	3,685,677.19	2,841.00
Unemployment Compensation Insurance		282.67	282.67	
Liability Insurance	168,393.89	275.20	168,669.09	306,760.09
Total Personal Services	$ 381,111,777.11	$ 51,348,117.54	$ 432,459,894.65	$ 89,196,012.80
OPERATING EXPENSES				
Travel	$ 4,658,333.21	$ 2,268,625.87	$ 6,926,959.08	$ 2,006,696.70
Motor Vehicle Expenses	924,738.11	126,219.39	1,050,957.50	578,961.93
Motor Vehicle Equipment Purchases	443,921.24	27,912.40	471,833.64	334,909.91
Supplies and Materials	19,941,999.06	6,253,551.24	26,195,550.30	16,567,538.76
Repairs and Maintenance	9,589,706.53	1,157,005.65	10,746,712.18	2,119,143.42
Power, Water and Natural Gas	22,015,149.82	129,801.02	22,144,950.84	4,114,032.00
Rents (Other than Real Estate)	6,487,316.37	280,192.38	6,767,508.75	799,934.50
Insurance and Bonding	690,779.58	32,553.73	723,333.31	171,185.64
Workers' Compensation and Indemnities	766,460.84	2,150.08	768,610.92	800,926.30
Tuition and Scholarships				
College Work Study Program	1,052,421.50	4,781,826.10	5,834,247.60	5,029.15
Scholarships, Fellowships, Prizes, Awards and Other	70,619.27	7,216,594.67	7,287,213.94	
Other Operating Expenses	(-) 1,340,535.01	2,029,071.44	688,536.43	922,078.12
Publications and Printing	3,295,975.25	659,179.75	3,955,155.00	943,115.67
Equipment Purchases	23,393,503.48	4,944,769.08	28,338,272.56	7,029,347.03
Computer Charges	2,964,948.20	415,951.94	3,380,900.14	174,243.73
Real Estate Rentals	688,603.25	133,437.84	822,041.09	651,807.67
Telecommunications	7,011,000.33	556,595.39	7,567,595.72	2,291,588.43
Per Diem, Fees and Contracts				
Per Diem and Fees	3,518,231.71	2,238,286.61	5,756,518.32	423,786.87
Contracts	898,990.62	2,622,221.40	3,521,212.02	588,283.46
Total Operating Expenses	$ 107,072,163.36	$ 35,875,945.98	$ 142,948,109.34	$ 40,522,609.29

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1982

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1982	1981
	$ 71,542,007.00		$ 13,001,664.00	$ 449,997,990.00	$ 396,262,444.00
$ 7,678,876.06	$ 7,678,876.06		$ 505,829.04	$ 57,183,672.55	$ 57,819,145.75
3,551,754.90	3,642,212.40		374,739.39	14,586,079.58	14,538,837.68
67,797.26	67,797.26			303,494.29	225,058.29
199,741.67	199,741.67		1,350.57	697,570.30	1,075,216.88
27,169,188.97	27,170,185.30		443,892.93	46,837,201.60	40,537,854.20
250.00	250.00			6,180,654.27	6,564,213.00
	8,047,143.78		1,101,080.50	9,788,145.63	8,714,764.54
$ 38,667,608.86	$ 46,806,206.47		$ 2,426,892.43	$ 135,576,818.22	$ 129,475,090.34
	1,189,419.23	$ 7,009,242.03		103,536,607.62	93,923,565.22
700.64	6,826.54		2,181,513.99	4,429,890.40	3,298,433.26
	42,483.22	24,320,295.08	1,815.00	24,650,084.23	22,141,912.51
1,231,094.00	44,149,770.46	19,669,898.46	199,945.89	73,458,862.90	66,352,354.13
	9,550,468.38			20,461,566.54	18,706,704.55
		3,236,653.25	2,172,800.99	5,883,296.75	4,102,322.02
	555,700.00			3,583,000.00	3,583,000.00
	404,767.38	2,453,218.42	828,482.93	6,775,674.74	5,802,182.39
		(-) 4,757,123.18	4,757,123.18	.00	.00
$ 39,899,403.50	$ 102,705,641.68	$ 51,932,184.06	$ 12,568,574.41	$ 378,355,801.40	$ 347,385,564.42
$ 39,899,403.50	$ 174,247,648.68	$ 51,932,184.06	$ 25,570,238.41	$ 828,353,791.40	$ 743,648,008.42
	$ 2,798,742.50	$ 8,903,539.31	$ 263,828.34	$ 11,969,709.29	$ 8,094,467.82
		7,601,251.67		7,601,251.67	5,564,415.17
	$ 2,798,742.50	$ 16,504,790.98	$ 263,828.34	$ 19,570,960.96	$ 13,658,882.99
$ 39,899,403.50	$ 177,046,391.18	$ 68,436,975.04	$ 25,834,066.75	$ 847,924,752.36	$ 757,306,891.41
$ 24,268,060.31	$ 104,812,057.82	$ 25,231,703.53		$ 523,527,104.54	$ 470,280,961.67
450,688.85	5,401,564.83	1,062,727.78		29,043,317.70	24,930,857.02
301,579.66	3,693,117.88	640,623.87		16,876,639.17	14,410,272.24
2,115,789.67	2,118,630.67	1,490,308.04		7,294,615.90	6,678,469.02
				282.67	.00
	306,760.09	47,685.53		523,114.71	220,146.02
$ 27,136,118.49	$ 116,332,131.29	$ 28,473,048.75		$ 577,265,074.69	$ 516,520,705.97
$ 1,608,705.09	$ 3,615,401.79	$ 119,327.04		$ 10,661,687.91	$ 10,048,855.59
115,035.40	693,997.33	283,634.53		2,028,589.36	1,847,472.26
37,282.21	372,192.12			844,025.76	857,744.04
6,358,425.02	22,925,963.78	3,446,306.94		52,567,821.02	46,285,007.97
278,022.39	2,397,165.81	1,690,199.43		14,834,077.42	12,454,933.55
303,630.49	4,417,662.49	5,745,022.08		32,307,635.41	26,827,628.46
351,245.44	1,151,179.94	942,039.86		8,860,728.55	8,200,759.21
11,863.22	183,048.86	177,872.38		1,084,254.55	852,992.36
	800,926.30	5,726.80		1,575,264.02	66,774.65
3,196.23	8,225.38	23,214.36		5,865,687.34	6,120,258.59
250.00	250.00			7,287,463.94	7,474,457.90
133,944.26	1,056,022.38	930,246.33		2,674,805.14	2,896,126.23
174,915.88	1,118,031.55	465,740.49		5,538,927.04	4,979,513.41
570,697.75	7,600,044.78			35,938,317.34	31,693,566.35
370,305.86	544,549.59	51,473.85		3,976,923.58	2,144,623.60
9,256.41	661,064.08	2,474,870.35		3,957,975.52	3,695,367.27
99,016.80	2,390,605.23	1,257,478.22		11,215,679.17	9,499,257.52
361,320.26	785,107.13	503,054.68		7,044,680.13	7,096,934.71
1,943,166.22	2,531,449.68	885,257.07		6,937,918.77	7,295,608.95
$ 12,730,278.93	$ 53,252,888.22	$ 19,001,464.41		$ 215,202,461.97	$ 190,337,882.62

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
CURRENT FUNDS AND UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1982

				CURRENT FUNDS
	RESIDENT INSTRUCTION FUND			OTHER
EXPENDITURES continued	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
CAPITAL OUTLAY				
Personal Services				
Salaries and Wages				
Employer's Contributions for:				
F.I.C.A.				
Group Insurance				
Retirement				
Other Costs				
Motor Vehicle Expenses				
Motor Vehicle Equipment Purchases				
Supplies and Materials				
Repairs and Maintenance				
Rents (Other than Real Estate)				
Insurance and Bonding				
Other Expenditures				
Publications and Printing				
Equipment Purchases				
Real Estate Rentals				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Capital Outlay				
OTHER (Schedule by Units, pages 302-304)				
Personal Services				
Salaries and Wages	$ 546,636.27		$ 546,636.27	$ 684,935.89
Employer's Contributions for:				
F.I.C.A.	18,871.38		18,871.38	37,427.05
Group Insurance	14,202.25		14,202.25	18,439.69
Retirement				
Liability Insurance				152.68
	$ 579,709.90		$ 579,709.90	$ 740,955.31
Other Costs				
Travel	11,456.92		11,456.92	32,283.51
Motor Vehicle Expenses				1,124.01
Motor Vehicle Equipment Purchases				11,158.53
Supplies and Materials	26,836.54		26,836.54	118,250.27
Repairs and Maintenance	3,012.15		3,012.15	19,150.39
Rents (Other than Real Estate)	655.00		655.00	1,798.80
Insurance and Bonding				
Workers' Compensation and Indemnities				712.94
Tuition and Scholarships				
College Work Study Program	168.31		168.31	
Scholarships, Fellowships, Prizes, Awards and Other	102,118.82		102,118.82	70,500.00
Other Expenditures	2,538.72		2,538.72	15,141.68
Publications and Printing	13,506.12		13,506.12	7,760.98
Equipment Purchases	1,542.54		1,542.54	267,110.81
Computer Charges	13.12		13.12	2,369.35
Telecommunications	7,915.80		7,915.80	7,617.61
Per Diem, Fees and Contracts				
Per Diem and Fees	40,304.00		40,304.00	134,689.12
Contracts	148,564.54		148,564.54	3,822,053.74
Capital Outlay				
Other Costs				
Supplies and Materials				
Publications and Printing				
Equipment Purchases				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Other	$ 938,342.48		$ 938,342.48	$ 5,252,677.05
Total Expenditures	$ 489,122,282.95	$ 87,224,063.52	$ 576,346,346.47	$ 134,971,299.14
Excess of Funds Available over Expenditures	260,972.92	.00	260,972.92	2,175,688.54
	$ 489,383,255.87	$ 87,224,063.52	$ 576,607,319.39	$ 137,146,987.68

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1982

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1982	1981
			$ 196,034.68	$ 196,034.68	$ 74,630.52
				.00	953.77
				.00	931.85
				.00	855.97
			$ 196,034.68	$ 196,034.68	$ 77,372.11
					85,162.17
			115,486.27	115,486.27	306,280.48
			1,107,292.27	1,107,292.27	1,011,375.97
			1,746,064.47	1,746,064.47	2,077,036.89
			10,820.37	10,820.37	3,784.50
			6,673.90	6,673.90	3,032.20
			57,304.11	57,304.11	86,536.88
			2,488.61	2,488.61	1,514.24
			3,076,012.52	3,076,012.52	2,467,132.13
			187,102.20	187,102.20	.00
			1,066,911.69	1,066,911.69	661,810.78
			15,274,198.75	15,274,198.75	17,393,655.38
			$ 22,846,389.84	$ 22,846,389.84	$ 24,174,693.73
$ 25,781.35	$ 710,717.24			$ 1,257,353.51	$ 642,638.82
	37,427.05			56,298.43	24,730.13
	18,439.69			32,641.94	7,428.32
2,742.38	2,742.38			2,742.38	.00
	152.68			152.68	64.67
$ 28,523.73	$ 769,479.04			$ 1,349,188.94	$ 674,861.94
3,025.69	35,309.20			46,766.12	27,101.06
	1,124.01			1,124.01	247.37
	11,158.53			11,158.53	.00
108.67	118,358.94			145,195.48	56,299.28
	19,150.39			22,162.54	450.22
50.00	1,848.80			2,503.80	838.00
				.00	6.51
	712.94			712.94	.00
				168.31	171.24
	70,500.00			172,618.82	170,240.19
364.87	15,506.55			18,045.27	7,736.87
240.75	8,001.73			21,507.85	12,410.81
	267,110.81			268,653.35	43,348.78
157.27	2,526.62			2,539.74	69.31
535.10	8,152.71			16,068.51	5,144.93
	134,689.12			174,993.12	93,046.03
	3,822,053.74			3,970,618.28	2,739,332.26
				.00	1,263.10
				.00	370.00
			$ 131,800.00	131,800.00	.00
				.00	108,820.00
			2,368,560.00	2,368,560.00	2,166,760.00
$ 33,006.08	$ 5,285,683.13		$ 2,500,360.00	$ 8,724,385.61	$ 6,108,517.90
$ 39,899,403.50	$ 174,870,702.64	$ 47,474,513.16	$ 25,346,749.84	$ 824,038,312.11	$ 737,141,800.22
.00	2,175,688.54	20,962,461.88	487,316.91	23,886,440.25	20,165,091.19
$ 39,899,403.50	$ 177,046,391.18	$ 68,436,975.04	$ 25,834,066.75	$ 847,924,752.36	$ 757,306,891.41

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1982

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

Units of the University System of Georgia maintain their Current Funds and Unexpended Plant Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest of general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The Agency Funds - Student Activities are maintained on the Accrual basis of accounting.

The Loan Funds, Endowment Funds and Agency Funds - Private Trust are maintained on the Cash Receipts and Disbursements basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

CURRENT FUNDS

RESIDENT INSTRUCTION FUND

The Resident Instruction Fund accounts for the current operations of the educational program of the various units of the University System. Restricted expenditures are separately identified and matched with revenue from the Restricted Funds.

OTHER ORGANIZED ACTIVITIES

The Other Organized Activities Fund accounts for the operations of specific programs which are unique to the State of Georgia and to the units of the University System administering the program activities. Separate identity is maintained of each program, and restricted expenditures for each program are separately identified and matched with revenue from the Restricted Funds.

RESTRICTED FUNDS

The Restricted Funds account for funds awarded by grantors for restricted purposes to the various units of the University System. Such funds awarded or received are maintained in the restricted fund group, and funds are transferred to other funds only to the extent that expenditures are expended in the current period.

AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for the various business operations administered by the various units of the University System. These business operations are conducted for the expressed purpose of providing services to students, faculty and staff.

LOAN FUNDS

The Loan Funds account for various funds held by the various units of the University System for the purpose of making educational loans to students. Separate identity is maintained of the various types of loan funds administered by each institution.

ENDOWMENT FUNDS

The Endowment Funds account for various funds held in trust by the various units of the University System for various donors. Separate identity of each fund is maintained and each fund is administered under the terms stipulated by the donor.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

PLANT FUNDS

UNEXPENDED

The Unexpended Plant Fund accounts for funds administered by the various units of the University System for the purpose of construction, rehabilitation and acquisition of physical properties.

EXPENDED

The Expended Plant Fund represents the book value of fixed assets owned or in control of the various units of the University System.

AGENCY FUNDS

STUDENT ACTIVITIES

The Student Activities Fund accounts for student activity funds administered by the various units of the University System. The various units act as an agent for the students of their respective unit, collect activity fee assessments and revenues from other sources, and expend the available funds as budgeted and directed by the student governing body.

PRIVATE TRUST

The Private Trust Funds account for the activities in which the various units of the University System act as an agent for various governmental agencies and organizations.

OTHER FINANCIAL NOTES

(1) RESTRICTED FUNDS - Funds for specific restricted projects transferred from the restricted fund group to other funds in excess of funds received from various grantors are reflected as deficits on the books and records of the various units of the University System. In this report, revenues sufficient to eliminate the deficits are recognized and accounts receivable are established from the various grantors. The accounts receivable shown for Restricted Funds do not reflect the actual amount that may be due from the various grantors.

(2) EXPENDED PLANT FUND - The balances shown as Investment in General Fixed Assets under the Fund Equity of Expended Plant Fund on the Combined Balance Sheet represent the accumulated expenditures made for general fixed assets through Current Funds and Unexpended Plant Fund, and also include expenditures made for general fixed assets expended by the Georgia Education Authority (University) on behalf of the various units of the University System. Gifts of general fixed assets are recorded at fair market value, and disposals are deleted at recorded cost. No depreciation has been provided on the general fixed assets.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA BY FUNDS

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1982

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 2,947,662.90	$ 2,407,285.51	$ 602,894.52	$ 5,957,842.93
Georgia State University	3,106,387.23	2,222,655.64	498,616.40	5,827,659.27
Medical College of Georgia	388,770.86	1,515,289.00	57,624.23	1,961,684.09
University of Georgia	425,700.63	6,668,576.26	1,268,940.48	8,363,217.37
SENIOR COLLEGES				
Albany State College	135,945.51	179,417.26	71,241.84	386,604.61
Armstrong State College	179,316.71	175,344.80	35,022.08	389,683.59
Augusta College	468,211.42	9,991.89	22,507.60	500,710.91
Columbus College	467,203.66	356,904.35	82,941.12	907,049.13
Fort Valley State College	478,519.90	82,248.02	65,747.66	626,515.58
Georgia College	240,895.96	263,797.10	91,448.47	596,141.53
Georgia Southern College	116,901.54	497,210.29	183,886.78	797,998.61
Georgia Southwestern College	191,033.33	112,306.50	60,909.30	364,249.13
Kennesaw College	321,956.34	110,593.60	68,420.64	500,970.58
North Georgia College	214,586.43	48,779.50	34,991.10	298,357.03
Savannah State College	347,865.84	47,036.82	91,978.18	486,880.84
Southern Technical Institute	16,470.14	113,450.35	91,279.55	221,200.04
Valdosta State College	726,884.85	160,241.56	132,452.66	1,019,579.07
West Georgia College	497,559.71	250,533.22	132,916.21	881,009.14
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	163,984.88	59,352.50	76,667.50	300,004.88
Albany Junior College	110,747.80	107,078.79	30,857.77	248,684.36
Atlanta Junior College	188,413.42	109,561.85	43,569.78	341,545.05
Bainbridge Junior College	57,942.09	115,085.00	10,431.96	183,459.05
Brunswick Junior College	57,784.85	70,628.00	20,635.87	149,048.72
Clayton Junior College	507,487.66	29,182.85	44,046.11	580,716.62
Dalton Junior College	189,598.25	8,085.67	26,121.11	223,805.03
Emanuel County Junior College	71,493.25	10,610.00	4,315.02	86,418.27
Floyd Junior College	88,964.98	65,964.90	17,410.82	172,340.70
Gainesville Junior College	29,809.20	101,631.00	11,525.82	142,966.02
Gordon Junior College	194,008.89	1,655.55	17,044.41	212,708.85
Macon Junior College	199,810.72	159,831.02	18,480.46	378,122.20
Middle Georgia College	74,828.97	22,699.15	76,329.04	173,857.16
South Georgia College	133,040.86	43,097.00	24,908.97	201,046.83
Waycross Junior College	100,949.25	621.20	9,976.87	111,547.32
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 13,440,738.03	$ 16,126,746.15	$ 4,026,140.33	$ 33,593,624.51

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1982

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO REVENUE SHORTFALL RESERVE)	TOTAL
$ 3,107,867.89	$ 2,851,638.04	$(-) 1,663.00	$ 5,957,842.93
2,759,305.58	3,041,419.10	26,934.59	5,827,659.27
1,559,990.60	396,378.23	5,315.26	1,961,684.09
4,705,274.95	3,602,078.78	55,863.64	8,363,217.37
177,592.29	209,460.84	(-) 448.52	386,604.61
109,926.05	277,041.79	2,715.75	389,683.59
133,054.26	362,116.05	5,540.60	500,710.91
255,520.20	650,082.00	1,446.93	907,049.13
261,028.64	187,244.00	178,242.94	626,515.58
227,035.66	369,105.87	.00	596,141.53
103,421.33	692,766.35	1,810.93	797,998.61
65,556.81	296,666.75	2,025.57	364,249.13
91,121.17	358,437.50	51,411.91	500,970.58
65,681.80	184,389.00	48,286.23	298,357.03
248,475.58	218,262.00	20,143.26	486,880.84
115,980.34	98,982.55	6,237.15	221,200.04
429,400.98	590,138.00	40.09	1,019,579.07
325,862.32	555,146.31	.51	881,009.14
71,538.28	225,072.50	3,394.10	300,004.88
72,180.31	173,845.00	2,659.05	248,684.36
136,228.29	200,440.80	4,875.96	341,545.05
98,049.10	47,486.20	37,923.75	183,459.05
20,343.85	127,317.23	1,387.64	149,048.72
301,444.17	246,431.91	32,840.54	580,716.62
89,168.14	132,532.04	2,104.85	223,805.03
59,224.15	26,937.60	256.52	86,418.27
72,099.87	97,662.32	2,578.51	172,340.70
11,649.20	131,166.20	150.62	142,966.02
93,077.65	63,805.00	55,826.20	212,708.85
173,536.74	200,207.26	4,378.20	378,122.20
38,225.76	123,859.04	11,772.36	173,857.16
93,543.38	106,248.90	1,254.55	201,046.83
38,974.18	42,013.30	30,559.84	111,547.32
.00	.00	.00	.00
$ 16,111,379.52	$ 16,886,378.46	$ 595,866.53	$ 33,593,624.51

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1982

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology				
Engineering Experiment Station	$ 1,201,712.66	$ 541,104.31	$ .00	$ 1,742,816.97
Engineering Extension Division	35,931.72	195,142.74	.00	231,074.46
Medical College of Georgia				
Eugene Talmadge Memorial Hospital	381,603.96	7,250,000.00	1,263,421.53	8,895,025.49
Family Practice Residency Program	252,433.53	.00	.00	252,433.53
Georgia Radiation Therapy Center	149,133.75	.00	.00	149,133.75
University of Georgia				
Agricultural Experiment Station	(-) 273,544.77	1,691,945.70	.00	1,418,400.93
Cooperative Extension Service	(-) 714,988.37	1,191,324.49	.00	476,336.12
Marine Institute	15,700.31	.00	.00	15,700.31
Marine Resources Extension Center	27,181.05	1,140.00	.00	28,321.05
Veterinary Medicine Experiment Station	198,016.90	.00	.00	198,016.90
Veterinary Medicine Teaching Hospital	53,779.91	66,476.21	.00	120,256.12
OTHER				
Skidaway Institute of Oceanography	165,649.56	.00	.00	165,649.56
	$ 1,492,610.21	$ 10,937,133.45	$ 1,263,421.53	$ 13,693,165.19

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1982

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO REVENUE SHORTFALL RESERVE)	TOTAL
$ 1,743,038.09	$ .00	$(-) 221.12	$ 1,742,816.97
83,670.14	147,225.00	179.32	231,074.46
5,029,046.25	3,865,979.24	.00	8,895,025.49
239,812.15	.00	12,621.38	252,433.53
139,483.41	.00	9,650.34	149,133.75
1,387,676.09	.00	30,724.84	1,418,400.93
470,679.82	.00	5,656.30	476,336.12
15,426.83	.00	273.48	15,700.31
27,992.85	.00	328.20	28,321.05
195,925.87	.00	2,091.03	198,016.90
120,256.12	.00	.00	120,256.12
165,649.56	.00	.00	165,649.56
$ 9,618,657.18	$ 4,013,204.24	$ 61,303.77	$ 13,693,165.19

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

JUNE 30, 1982

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL	UNRESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$(-) 7,599,825.91	$ 8,608,917.82	$ 1,009,091.91	$ 1,009,091.91
Georgia State University	529,908.89	310,077.39	839,986.28	839,986.28
Medical College of Georgia	943,283.45	923,354.14	1,866,637.59	1,866,637.59
University of Georgia	(-) 188,083.25	6,022,489.81	5,834,406.56	5,834,406.56
SENIOR COLLEGES				
Albany State College	(-) 42,314.52	170,233.52	127,919.00	127,919.00
Armstrong State College	33,146.22	16,558.69	49,704.91	49,704.91
Augusta College	95,991.70	12,005.29	107,996.99	107,996.99
Columbus College	154,378.86	13,808.96	168,187.82	168,187.82
Fort Valley State College	(-) 484,743.47	1,073,464.03	588,720.56	588,720.56
Georgia College	50,619.02	49,758.96	100,377.98	100,377.98
Georgia Southern College	(-) 456,696.33	519,481.66	62,785.33	62,785.33
Georgia Southwestern College	255,134.04	13,596.76	268,730.80	268,730.80
Kennesaw College	39,148.47	.00	39,148.47	39,148.47
North Georgia College	(-) 77,087.83	113,972.35	36,884.52	36,884.52
Savannah State College	(-) 169,769.17	174,102.48	4,333.31	4,333.31
Southern Technical Institute	(-) 27,384.50	71,618.77	44,234.27	44,234.27
Valdosta State College	(-) 214,727.28	249,021.02	34,293.74	34,293.74
West Georgia College	(-) 55,648.78	68,725.38	13,076.60	13,076.60
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	7,627.50	29,217.89	36,845.39	36,845.39
Albany Junior College	3,545.42	17,466.40	21,011.82	21,011.82
Atlanta Junior College	(-) 10,516.65	21,821.68	11,305.03	11,305.03
Bainbridge Junior College	990.75	4,444.19	5,434.94	5,434.94
Brunswick Junior College	(-) 33,859.23	41,030.68	7,171.45	7,171.45
Clayton Junior College	(-) 76,209.55	107,837.30	31,627.75	31,627.75
Dalton Junior College	71,006.04	.00	71,006.04	71,006.04
Emanuel County Junior College	3,243.74	3,636.60	6,880.34	6,880.34
Floyd Junior College	(-) 23,162.77	46,203.65	23,040.88	23,040.88
Gainesville Junior College	19,422.49	1,804.00	21,226.49	21,226.49
Gordon Junior College	1,449.87	.00	1,449.87	1,449.87
Macon Junior College	(-) 3,395.00	4,002.77	607.77	607.77
Middle Georgia College	45,181.78	.00	45,181.78	45,181.78
South Georgia College	103,246.86	20,690.48	123,937.34	123,937.34
Waycross Junior College	9,300.62	150.58	9,451.20	9,451.20
OTHER				
Skidaway Institute of Oceanography	(-) 252,933.82	310,467.08	57,533.26	57,533.26
	$(-) 7,349,732.34	$ 19,019,960.33	$ 11,670,227.99	$ 11,670,227.99

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1982

	ASSETS				
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 4,286,950.59	$ .00	$ 299,672.26	$ 957,404.83	$ 5,544,027.68
Georgia State University	2,900,980.38	.00	86,369.10	566,840.69	3,554,190.17
Medical College of Georgia	493,049.39	.00	16,395.60	297,917.84	807,362.83
University of Georgia	7,854,924.25	.00	253,750.47	1,770,489.85	9,879,164.57
SENIOR COLLEGES					
Albany State College	(-) 462,871.83	.00	155,724.80	111,978.50	(-) 195,168.53
Armstrong State College	343,665.22	.00	39,503.71	104,626.02	487,794.95
Augusta College	74,960.32	.00	20,847.75	190,661.18	286,469.25
Columbus College	591,076.35	.00	10,315.54	241,087.19	842,479.08
Fort Valley State College	(-) 793,820.73	.00	172,821.40	57,017.40	(-) 563,981.93
Georgia College	501,722.84	.00	41,848.26	177,698.50	721,269.60
Georgia Southern College	1,143,893.45	.00	133,074.70	469,247.94	1,746,216.09
Georgia Southwestern College	(-) 172,102.71	.00	17,399.03	183,147.67	28,443.99
Kennesaw College	361,830.11	.00	4,908.70	149,190.51	515,929.32
North Georgia College	867,786.57	7,500.00	18,399.31	241,924.14	1,135,610.02
Savannah State College	(-) 170,106.00	.00	45,662.59	78,661.53	(-) 45,781.88
Southern Technical Institute	362,563.93	.00	16,875.21	156,835.93	536,275.07
Valdosta State College	873,437.18	.00	23,960.12	296,253.13	1,193,650.43
West Georgia College	2,133,268.19	.00	.00	229,676.68	2,362,944.87
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	205,621.37	.00	45,294.11	231,030.00	481,945.48
Albany Junior College	148,448.54	.00	11,906.82	77,240.91	237,596.27
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	13,424.98	.00	3,973.69	29,085.13	46,483.80
Brunswick Junior College	127,017.60	.00	4,631.25	61,516.02	193,164.87
Clayton Junior College	184,420.33	.00	5,595.47	65,953.12	255,968.92
Dalton Junior College	107,847.81	.00	2,216.79	116,884.22	226,948.82
Emanuel County Junior College	49,294.02	.00	3,866.19	22,412.98	75,573.19
Floyd Junior College	97,417.74	.00	964.54	41,769.51	140,151.79
Gainesville Junior College	193,867.08	.00	3,098.02	49,030.69	245,995.79
Gordon Junior College	28,025.69	.00	14,646.08	36,301.05	78,972.82
Macon Junior College	173,997.08	25,396.35	9,477.95	74,639.80	283,511.18
Middle Georgia College	44,018.60	.00	30,191.14	165,228.92	239,438.66
South Georgia College	(-) 51,118.53	.00	30,306.05	50,911.74	30,099.26
Waycross Junior College	15,327.48	.00	4,654.96	13,559.46	33,541.90
OTHER					
Skidaway Institute of Oceanography	3,506.15	.00	.00	360.00	3,866.15
	$ 22,532,323.44	$ 32,896.35	$ 1,528,351.61	$ 7,316,583.08	$ 31,410,154.48

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1982

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 143,977.99	$ 3,745,710.54	$ 1,654,339.15	$ 5,544,027.68
47,008.29	1,236,222.34	2,270,959.54	3,554,190.17
26,623.49	780,739.34	.00	807,362.83
499,132.04	5,768,416.80	3,611,615.73	9,879,164.57
14,480.28	137,535.50	(-) 347,184.31	(-) 195,168.53
22,304.80	311,758.05	153,732.10	487,794.95
7,762.98	278,706.27	.00	286,469.25
2,257.57	566,912.49	273,309.02	842,479.08
234.75	17,314.00	(-) 581,530.68	(-) 563,981.93
16,023.26	705,246.34	.00	721,269.60
31,691.51	1,351,465.69	363,058.89	1,746,216.09
6,050.18	67,355.00	(-) 44,961.19	28,443.99
.00	371,835.78	144,093.54	515,929.32
41,907.67	784,024.12	309,678.23	1,135,610.02
10,013.36	33,376.00	(-) 89,171.24	(-) 45,781.88
23,728.52	433,916.63	78,629.92	536,275.07
32,304.11	986,680.69	174,665.63	1,193,650.43
10,821.51	1,246,591.58	1,105,531.78	2,362,944.87
.00	481,945.48	.00	481,945.48
7,028.30	230,567.97	.00	237,596.27
.00	.00	.00	.00
2,412.29	44,071.51	.00	46,483.80
.00	181,562.76	11,602.11	193,164.87
5,555.78	250,413.14	.00	255,968.92
1,294.02	225,654.80	.00	226,948.82
1,531.62	33,428.38	40,613.19	75,573.19
1,173.57	138,978.22	.00	140,151.79
320.00	197,359.50	48,316.29	245,995.79
2,979.69	75,993.13	.00	78,972.82
2,385.60	201,776.25	79,349.33	283,511.18
10,907.89	228,530.77	.00	239,438.66
342.43	113,260.66	(-) 83,503.83	30,099.26
.00	27,660.87	5,881.03	33,541.90
.00	2,707.85	1,158.30	3,866.15
$ 972,253.50	$ 21,257,718.45	$ 9,180,182.53	$ 31,410,154.48

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

JUNE 30, 1982

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 442,690.61	$ 4,623,190.15	$ 5,065,880.76	$ 5,065,880.76
Georgia State University	95,500.53	1,854,264.04	1,949,764.57	1,949,764.57
Medical College of Georgia	403,532.36	4,566,505.90	4,970,038.26	4,970,038.26
University of Georgia	649,086.64	9,475,286.56	10,124,373.20	10,124,373.20
SENIOR COLLEGES				
Albany State College	85,773.05	627,917.46	713,690.51	713,690.51
Armstrong State College	45,856.59	101,848.18	147,704.77	147,704.77
Augusta College	45,045.93	433,719.08	478,765.01	478,765.01
Columbus College	56,790.46	405,611.43	462,401.89	462,401.89
Fort Valley State College	(-) 45,060.77	979,489.44	934,428.67	934,428.67
Georgia College	311,313.62	521,927.46	833,241.08	833,241.08
Georgia Southern College	103,023.53	2,609,967.20	2,712,990.73	2,712,990.73
Georgia Southwestern College	213,739.75	233,427.42	447,167.17	447,167.17
Kennesaw College	31,439.58	63,298.39	94,737.97	94,737.97
North Georgia College	100,643.63	785,863.03	886,506.66	886,506.66
Savannah State College	81,726.29	1,086,750.33	1,168,476.62	1,168,476.62
Southern Technical Institute	(-) 12,390.42	148,146.37	135,755.95	135,755.95
Valdosta State College	109,539.03	1,647,258.90	1,756,797.93	1,756,797.93
West Georgia College	87,163.39	1,959,143.88	2,046,307.27	2,046,307.27
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	31,419.34	508,437.41	539,856.75	539,856.75
Albany Junior College	59,723.38	127,996.72	187,720.10	187,720.10
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	815.91	6,705.30	7,521.21	7,521.21
Brunswick Junior College	36,057.20	38,509.83	74,567.03	74,567.03
Clayton Junior College	51,813.51	94,506.66	146,320.17	146,320.17
Dalton Junior College	855.87	725.50	1,581.37	1,581.37
Emanuel County Junior College	603.00	497.00	1,100.00	1,100.00
Floyd Junior College	6,340.12	23,568.67	29,908.79	29,908.79
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	25,609.74	51,121.21	76,730.95	76,730.95
Macon Junior College	29,344.13	74,973.02	104,317.15	104,317.15
Middle Georgia College	46,059.57	248,533.61	294,593.18	294,593.18
South Georgia College	5,177.08	1,123,913.52	1,129,090.60	1,129,090.60
Waycross Junior College	707.53	498.00	1,205.53	1,205.53
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 3,099,940.18	$ 34,423,601.67	$ 37,523,541.85	$ 37,523,541.85

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

JUNE 30, 1982

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 10,741,007.37	$ 1,513,023.61	$ 12,254,030.98	$ 12,254,030.98
Georgia State University	54,064.22	.00	54,064.22	54,064.22
Medical College of Georgia	(-) 2.64	2,466,915.16	2,466,912.52	2,466,912.52
University of Georgia	3,676,550.74	8,001,462.24	11,678,012.98	11,678,012.98
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	44,115.74	.00	44,115.74	44,115.74
Augusta College	23,987.09	79,057.79	103,044.88	103,044.88
Columbus College	245,787.48	82,120.64	327,908.12	327,908.12
Fort Valley State College	67,000.00	19,392.46	86,392.46	86,392.46
Georgia College	696,783.59	764,805.20	1,461,588.79	1,461,588.79
Georgia Southern College	51,500.00	.00	51,500.00	51,500.00
Georgia Southwestern College	1,923.53	465,623.12	467,546.65	467,546.65
Kennesaw College	250,890.36	62,674.71	313,565.07	313,565.07
North Georgia College	442,643.73	346,146.14	788,789.87	788,789.87
Savannah State College	13,514.38	.00	13,514.38	13,514.38
Southern Technical Institute	19,666.33	.00	19,666.33	19,666.33
Valdosta State College	121,070.87	450,753.38	571,824.25	571,824.25
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	34,285.97	25,978.09	60,264.06	60,264.06
Clayton Junior College	120,850.13	.00	120,850.13	120,850.13
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,044.32	.00	7,044.32	7,044.32
Floyd Junior College	24,815.28	.00	24,815.28	24,815.28
Gainesville Junior College	5,290.57	.00	5,290.57	5,290.57
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	2,828.47	.00	2,828.47	2,828.47
South Georgia College	159,901.05	.00	159,901.05	159,901.05
Waycross Junior College	2,535.12	.00	2,535.12	2,535.12
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 16,808,053.70	$ 14,277,952.54	$ 31,086,006.24	$ 31,086,006.24

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1982

	ASSETS			
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 1,554,581.18	$ .00	$ 2,612,244.51	$ 4,166,825.69
Georgia State University	165,089.91	.00	109,000.00	274,089.91
Medical College of Georgia	998,121.58	.00	3,035,200.00	4,033,321.58
University of Georgia	1,112,951.89	.00	58,407.08	1,171,358.97
SENIOR COLLEGES				
Albany State College	171,782.51	8,883.31	155,000.00	335,665.82
Armstrong State College	39,019.70	.00	.00	39,019.70
Augusta College	13,242.07	.00	278,000.00	291,242.07
Columbus College	47,900.29	.00	.00	47,900.29
Fort Valley State College	59,740.70	.00	.00	59,740.70
Georgia College	88,140.24	.00	98,016.00	186,156.24
Georgia Southern College	229,607.87	.00	101,664.00	331,271.87
Georgia Southwestern College	(-) 8,048.27	.00	34,383.45	26,335.18
Kennesaw College	13,520.55	.00	.00	13,520.55
North Georgia College	23,204.80	.00	.00	23,204.80
Savannah State College	93,897.29	.00	301,517.00	395,414.29
Southern Technical Institute	6,687.55	.00	101,650.50	108,338.05
Valdosta State College	50,154.80	.00	51,855.00	102,009.80
West Georgia College	275,995.96	.00	1,295.00	277,290.96
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	77,133.90	.00	.00	77,133.90
Albany Junior College	14,097.38	.00	.00	14,097.38
Atlanta Junior College	4,706.65	.00	.00	4,706.65
Bainbridge Junior College	(-) 26,839.55	.00	58,393.34	31,553.79
Brunswick Junior College	12,809.58	.00	.00	12,809.58
Clayton Junior College	99,249.25	.00	.00	99,249.25
Dalton Junior College	1,183.00	.00	66,000.00	67,183.00
Emanuel County Junior College	91,584.43	.00	.00	91,584.43
Floyd Junior College	91,781.34	.00	.00	91,781.34
Gainesville Junior College	13.89	.00	.00	13.89
Gordon Junior College	3,716.06	.00	.00	3,716.06
Macon Junior College	110,467.46	38,094.52	.00	148,561.98
Middle Georgia College	1,031.20	.00	.00	1,031.20
South Georgia College	18,510.27	.00	156,000.00	174,510.27
Waycross Junior College	71.00	.00	.00	71.00
OTHER				
Skidaway Institute of Oceanography	6,004.50	.00	12,375.00	18,379.50
	$ 5,441,110.98	$ 46,977.83	$ 7,231,000.88	$ 12,719,089.69

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1982

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS DUE TO REVENUE SHORTFALL RESERVE)	TOTAL
$ 4,166,789.09	$ .00	$ 36.60	$ 4,166,825.69
223,644.76	50,220.15	225.00	274,089.91
4,031,765.27	.00	1,556.31	4,033,321.58
1,159,070.58	.00	12,288.39	1,171,358.97
321,432.38	8,883.31	5,350.13	335,665.82
39,019.70	.00	.00	39,019.70
290,821.02	294.55	126.50	291,242.07
47,894.85	.00	5.44	47,900.29
42,744.27	.00	16,996.43	59,740.70
165,288.83	.00	20,867.41	186,156.24
160,176.87	171,095.00	.00	331,271.87
20,120.46	.00	6,214.72	26,335.18
7,741.01	5,779.54	.00	13,520.55
22,248.81	.00	955.99	23,204.80
388,658.99	.00	6,755.30	395,414.29
107,988.37	.00	349.68	108,338.05
52,663.03	47,503.00	1,843.77	102,009.80
267,538.44	.00	9,752.52	277,290.96
76,808.20	.00	325.70	77,133.90
12,557.94	.00	1,539.44	14,097.38
.00	.00	4,706.65	4,706.65
30,864.94	.00	688.85	31,553.79
12,777.51	.00	32.07	12,809.58
93,627.42	1,250.01	4,371.82	99,249.25
64,197.00	.00	2,986.00	67,183.00
16,701.25	74,871.18	12.00	91,584.43
12,669.90	78,166.44	945.00	91,781.34
.00	.00	13.89	13.89
.00	.00	3,716.06	3,716.06
37,325.00	108,405.94	2,831.04	148,561.98
.00	.00	1,031.20	1,031.20
174,414.55	.00	95.72	174,510.27
.00	.00	71.00	71.00
18,379.50	.00	.00	18,379.50
$ 12,065,929.94	$ 546,469.12	$ 106,690.63	$ 12,719,089.69

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1982

				ASSETS
				INVESTMENT
	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 10,368,535.42	$ 103,468,693.77	$ 11,915,680.90	$ 72,446,840.10
Georgia State University	5,856,778.68	50,082,953.07	796,336.17	33,175,167.28
Medical College of Georgia	3,638,844.73	79,464,250.35	1,463,409.51	41,168,030.66
University of Georgia	5,912,214.98	180,271,103.43	8,997,095.47	109,167,074.79
SENIOR COLLEGES				
Albany State College	994,577.33	11,153,812.17	1,866,062.69	4,522,703.52
Armstrong State College	258,253.82	9,690,550.26	790,879.14	4,644,320.14
Augusta College	2,046,858.49	13,481,773.07	460,469.79	5,790,272.01
Columbus College	1,298,111.73	14,916,152.50	648,580.94	5,850,866.03
Fort Valley State College	628,674.29	19,153,562.29	2,121,295.37	8,144,198.37
Georgia College	368,286.92	17,075,204.51	1,161,922.19	5,728,291.72
Georgia Southern College	48,899.00	31,063,364.23	1,672,363.12	12,355,887.10
Georgia Southwestern College	5,580.00	15,032,214.73	791,875.42	5,046,107.34
Kennesaw College	121,415.00	11,247,789.88	354,966.75	4,437,181.43
North Georgia College	293,541.67	15,214,977.62	1,147,451.81	4,161,805.98
Savannah State College	290,692.00	18,039,344.53	3,256,778.69	6,028,558.32
Southern Technical Institute	795,113.34	7,949,012.40	257,173.20	3,342,183.95
Valdosta State College	1,318,197.15	28,592,000.94	1,632,440.58	7,617,678.47
West Georgia College	260,940.94	28,889,390.83	909,209.93	9,276,515.52
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	67,441.25	13,708,461.25	2,347,790.58	3,109,628.84
Albany Junior College	989,112.73	6,146,651.24	114,806.11	2,315,890.92
Atlanta Junior College	1,361,635.71	6,767,882.54	409,861.39	2,140,570.90
Bainbridge Junior College	91,468.56	3,438,900.46	426,511.23	919,930.06
Brunswick Junior College	1,142,470.23	5,265,733.66	270,405.37	1,770,190.30
Clayton Junior College	394,001.11	8,625,781.32	1,433,487.03	2,779,789.07
Dalton Junior College	72,465.30	6,156,315.28	924,494.51	2,231,259.96
Emanuel County Junior College	152,859.45	1,834,533.23	549,278.09	934,030.14
Floyd Junior College	169,490.00	6,991,203.74	606,909.29	2,144,615.16
Gainesville Junior College	111,990.00	4,545,797.47	351,535.72	1,816,353.66
Gordon Junior College	158,507.89	7,259,381.70	109,942.06	1,886,812.07
Macon Junior College	439,707.17	5,044,475.76	1,170,988.31	2,573,139.34
Middle Georgia College	18,400.00	9,605,612.17	617,689.18	3,397,450.61
South Georgia College	175,873.74	8,508,274.32	443,135.41	2,200,770.35
Waycross Junior College	197,990.00	2,039,668.22	247,605.20	858,601.70
OTHER				
Skidaway Institute of Oceanography	449,460.00	2,900,515.29	797,039.02	1,651,907.16
	$ 40,498,388.63	$ 753,625,338.15	$ 51,065,470.17	$ 375,634,622.97

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1982

IN PLANT			FUND EQUITY
DUE TO OTHER FUNDS	CONSTRUCTION IN PROGRESS	TOTAL	INVESTMENT IN GENERAL FIXED ASSETS
$(-) 303,884.09	$ 8,880,447.05	$ 206,776,313.15	$ 206,776,313.15
.00	.00	89,911,235.20	89,911,235.20
.00	268,203.54	126,002,738.79	126,002,738.79
(-) 1,511,630.99	.00	302,835,857.68	302,835,857.68
.00	.00	18,537,155.71	18,537,155.71
.00	.00	15,384,003.36	15,384,003.36
.00	.00	21,779,373.36	21,779,373.36
.00	.00	22,713,711.20	22,713,711.20
.00	.00	30,047,730.32	30,047,730.32
.00	45,376.52	24,379,081.86	24,379,081.86
.00	.00	45,140,513.45	45,140,513.45
.00	.00	20,875,777.49	20,875,777.49
.00	.00	16,161,352.98	16,161,352.98
.00	.00	20,817,777.08	20,817,777.08
.00	.00	27,615,373.54	27,615,373.54
.00	.00	12,343,482.89	12,343,482.89
.00	.00	39,160,317.14	39,160,317.14
.00	.00	39,336,057.22	39,336,057.22
.00	68,846.78	19,302,168.70	19,302,168.70
.00	.00	9,566,461.00	9,566,461.00
.00	.00	10,679,950.54	10,679,950.54
.00	75,796.52	4,952,606.83	4,952,606.83
.00	.00	8,448,799.56	8,448,799.56
.00	.00	13,233,058.53	13,233,058.53
.00	.00	9,384,535.05	9,384,535.05
.00	.00	3,470,700.91	3,470,700.91
.00	.00	9,912,218.19	9,912,218.19
.00	.00	6,825,676.85	6,825,676.85
.00	115,093.82	9,529,737.54	9,529,737.54
.00	.00	9,228,310.58	9,228,310.58
.00	.00	13,639,151.96	13,639,151.96
.00	.00	11,328,053.82	11,328,053.82
.00	.00	3,343,865.12	3,343,865.12
.00	.00	5,798,921.47	5,798,921.47
$(-) 1,815,515.08	$ 9,453,764.23	$ 1,228,462,069.07	$ 1,228,462,069.07

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1982

	ASSETS		
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ 273,974.36	$ 5,640.00	$ 279,614.36
Georgia State University	729,357.23	14,050.11	743,407.34
Medical College of Georgia	41,388.53	.00	41,388.53
University of Georgia	625,229.50	.00	625,229.50
SENIOR COLLEGES			
Albany State College	(-) 28,883.73	34,559.61	5,675.88
Armstrong State College	75,550.76	112.50	75,663.26
Augusta College	30,806.90	299.01	31,105.91
Columbus College	307,021.29	7,611.66	314,632.95
Fort Valley State College	(-) 55,394.72	11,491.10	(-) 43,903.62
Georgia College	94,201.32	94.50	94,295.82
Georgia Southern College	87,856.22	121,878.72	209,734.94
Georgia Southwestern College	120,030.39	644.00	120,674.39
Kennesaw College	51,378.59	.00	51,378.59
North Georgia College	64,925.85	203.00	65,128.85
Savannah State College	(-) 15,670.46	3,525.70	(-) 12,144.76
Southern Technical Institute	55,261.20	28.00	55,289.20
Valdosta State College	281,764.93	.00	281,764.93
West Georgia College	152,561.39	.00	152,561.39
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	24,628.84	750.00	25,378.84
Albany Junior College	45,210.94	.00	45,210.94
Atlanta Junior College	19,514.11	939.82	20,453.93
Bainbridge Junior College	6,944.18	.00	6,944.18
Brunswick Junior College	15,939.25	600.00	16,539.25
Clayton Junior College	31,906.54	320.00	32,226.54
Dalton Junior College	39,127.14	.00	39,127.14
Emanuel County Junior College	6,107.76	15.00	6,122.76
Floyd Junior College	19,583.73	290.00	19,873.73
Gainesville Junior College	55,285.73	.00	55,285.73
Gordon Junior College	23,439.33	.00	23,439.33
Macon Junior College	13,104.51	.00	13,104.51
Middle Georgia College	11,573.67	.00	11,573.67
South Georgia College	61,635.45	456.00	62,091.45
Waycross Junior College	3,004.10	30.00	3,034.10
OTHER			
Skidaway Institute of Oceanography	.00	.00	.00
	$ 3,268,364.83	$ 203,538.73	$ 3,471,903.56

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1982

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 67,104.26	$ 133,369.78	$ 79,140.32	$ 279,614.36
15,976.92	268,878.75	458,551.67	743,407.34
.00	12,120.00	29,268.53	41,388.53
26,640.40	87,615.00	510,974.10	625,229.50
17,752.72	19,950.00	(-) 32,026.84	5,675.88
12,800.21	33,487.00	29,376.05	75,663.26
182.00	29,000.00	1,923.91	31,105.91
9,006.14	57,381.00	248,245.81	314,632.95
2,394.05	.00	(-) 46,297.67	(-) 43,903.62
3,959.40	14,343.00	75,993.42	94,295.82
15,221.63	116,026.53	78,486.78	209,734.94
.00	34,337.00	86,337.39	120,674.39
1,045.88	32,508.00	17,824.71	51,378.59
4,802.76	14,180.00	46,146.09	65,128.85
26,787.81	.00	(-) 38,932.57	(-) 12,144.76
1,195.60	837.00	53,256.60	55,289.20
58,488.77	81,209.00	142,067.16	281,764.93
8,680.76	84,990.00	58,890.63	152,561.39
3,250.00	18,676.00	3,452.84	25,378.84
1,485.34	10,965.00	32,760.60	45,210.94
1,709.59	10,250.00	8,494.34	20,453.93
937.62	1,640.00	4,366.56	6,944.18
.00	13,710.00	2,829.25	16,539.25
.00	11,864.00	20,362.54	32,226.54
462.65	4,460.00	34,204.49	39,127.14
440.73	1,470.00	4,212.03	6,122.76
989.85	3,860.00	15,023.88	19,873.73
.00	23,710.23	31,575.50	55,285.73
435.65	4,000.00	19,003.68	23,439.33
.00	.00	13,104.51	13,104.51
694.71	5,083.00	5,795.96	11,573.67
932.80	8,862.50	52,296.15	62,091.45
62.05	1,470.00	1,502.05	3,034.10
.00	.00	.00	.00
$ 283,440.30	$ 1,140,252.79	$ 2,048,210.47	$ 3,471,903.56

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1982

	ASSETS				FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	ACCOUNTS RECEIVABLE	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 2,760,394.54	$ .00	$ .00	$ 2,760,394.54	$ 2,760,394.54
Georgia State University	1,573,025.71	.00	.00	1,573,025.71	1,573,025.71
Medical College of Georgia	3,796,904.84	.00	.00	3,796,904.84	3,796,904.84
University of Georgia	6,313,565.36	.00	.00	6,313,565.36	6,313,565.36
SENIOR COLLEGES					
Albany State College	15,007.27	.00	.00	15,007.27	15,007.27
Armstrong State College	141,185.06	.00	.00	141,185.06	141,185.06
Augusta College	233,971.38	.00	.00	233,971.38	233,971.38
Columbus College	55,431.14	.00	.00	55,431.14	55,431.14
Fort Valley State College	185,839.53	.00	.00	185,839.53	185,839.53
Georgia College	115,524.83	.00	.00	115,524.83	115,524.83
Georgia Southern College	474,077.84	.00	.00	474,077.84	474,077.84
Georgia Southwestern College	193,206.56	.00	.00	193,206.56	193,206.56
Kennesaw College	14,710.37	.00	.00	14,710.37	14,710.37
North Georgia College	216,388.06	18.75	.00	216,406.81	216,406.81
Savannah State College	73,964.96	.00	.00	73,964.96	73,964.96
Southern Technical Institute	36,386.32	.00	.00	36,386.32	36,386.32
Valdosta State College	258,540.26	.00	.00	258,540.26	258,540.26
West Georgia College	126,039.07	.00	.00	126,039.07	126,039.07
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	102,830.72	.00	.00	102,830.72	102,830.72
Albany Junior College	102,916.90	.00	.00	102,916.90	102,916.90
Atlanta Junior College	21,400.54	.00	.00	21,400.54	21,400.54
Bainbridge Junior College	6,571.35	.00	.00	6,571.35	6,571.35
Brunswick Junior College	12,652.70	.00	882.92	13,535.62	13,535.62
Clayton Junior College	26,831.85	.00	.00	26,831.85	26,831.85
Dalton Junior College	79,976.35	.00	.00	79,976.35	79,976.35
Emanuel County Junior College	11,048.04	.00	2,055.40	13,103.44	13,103.44
Floyd Junior College	30,281.40	.00	.00	30,281.40	30,281.40
Gainesville Junior College	23,032.50	.00	.00	23,032.50	23,032.50
Gordon Junior College	33,686.64	.00	.00	33,686.64	33,686.64
Macon Junior College	20,157.68	.00	20,596.23	40,753.91	40,753.91
Middle Georgia College	59,367.23	.00	.00	59,367.23	59,367.23
South Georgia College	74,675.42	.00	.00	74,675.42	74,675.42
Waycross Junior College	18,219.09	.00	.00	18,219.09	18,219.09
OTHER					
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00
	$ 17,207,811.51	$ 18.75	$ 23,534.55	$ 17,231,364.81	$ 17,231,364.81

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 2,333,402.17	$ .00
Unreserved (Surplus)	25.76	(-) 82,771.42
Georgia State University		
Reserved	2,604,020.94	.00
Unreserved (Surplus)	42,647.68	3,986.70
Medical College of Georgia		
Reserved	361,772.89	.00
Unreserved (Surplus)	13,072.59	(-) 57,385.13
University of Georgia		
Reserved	3,226,919.18	.00
Unreserved (Surplus)	8,468.91	22,320.48
SENIOR COLLEGES		
Albany State College		
Reserved	183,386.40	.00
Unreserved (Surplus)	15,283.81	(-) 26,654.83
Armstrong State College		
Reserved	217,502.71	.00
Unreserved (Surplus)	8,952.10	165.22
Augusta College		
Reserved	284,040.49	.00
Unreserved (Surplus)	12,474.18	(-) 1,325.52
Columbus College		
Reserved	587,034.01	.00
Unreserved (Surplus)	1,681.87	1,209.28
Fort Valley State College		
Reserved	179,874.00	.00
Unreserved (Surplus)	27,697.92	115,869.38
Georgia College		
Reserved	290,666.50	.00
Unreserved (Surplus)	13,735.05	(-) 3,547.60
Georgia Southern College		
Reserved	604,726.70	.00
Unreserved (Surplus)	946.68	601.21
Georgia Southwestern College		
Reserved	262,186.00	.00
Unreserved (Surplus)	13,707.13	4,355.54
Kennesaw College		
Reserved	297,061.00	.00
Unreserved (Surplus)	2,471.49	51,139.79
North Georgia College		
Reserved	162,910.33	.00
Unreserved (Surplus)	6,400.69	3,140.89
Savannah State College		
Reserved	225,598.00	.00
Unreserved (Surplus)	28,779.24	3,091.95
Southern Technical Institute		
Reserved	106,083.33	.00
Unreserved (Surplus)	3,511.42	583.82
Valdosta State College		
Reserved	513,251.84	.00
Unreserved (Surplus)	166.19	29,176.91
West Georgia College		
Reserved	478,424.84	.00
Unreserved (Surplus)	25,071.45	5,732.51
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	200,410.68	.00
Unreserved (Surplus)	316.37	(-) 1,757.11
Albany Junior College		
Reserved	145,239.00	.00
Unreserved (Surplus)	5,961.53	1,338.14
Atlanta Junior College		
Reserved	163,228.28	.00
Unreserved (Surplus)	6,323.78	24,388.69
Bainbridge Junior College		
Reserved	49,031.00	.00
Unreserved (Surplus)	2,314.08	33,470.07

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1982
$ 518,235.87	$ .00	$ 2,851,638.04
81,108.42	(-) 25.76	(-) 1,663.00
437,398.16	.00	3,041,419.10
22,947.89	(-) 42,647.68	26,934.59
34,605.34	.00	396,378.23
62,700.39	(-) 13,072.59	5,315.26
375,159.60	.00	3,602,078.78
33,543.16	(-) 8,468.91	55,863.64
26,074.44	.00	209,460.84
26,206.31	(-) 15,283.81	(-) 448.52
59,539.08	.00	277,041.79
2,550.53	(-) 8,952.10	2,715.75
78,075.56	.00	362,116.05
6,866.12	(-) 12,474.18	5,540.60
63,047.99	.00	650,082.00
237.65	(-) 1,681.87	1,446.93
7,370.00	.00	187,244.00
62,373.56	(-) 27,697.92	178,242.94
78,439.37	.00	369,105.87
3,547.60	(-) 13,735.05	.00
88,039.65	.00	692,766.35
1,209.72	(-) 946.69	1,810.93
34,480.75	.00	296,666.75
(-) 2,329.97	(-) 13,707.13	2,025.57
61,376.50	.00	358,437.50
272.12	(-) 2,471.49	51,411.91
21,478.67	.00	184,389.00
45,145.34	(-) 6,400.69	48,286.23
(-) 7,336.00	.00	218,262.00
17,051.31	(-) 28,779.24	20,143.26
(-) 7,100.78	.00	98,982.55
5,653.33	(-) 3,511.42	6,237.15
76,886.16	.00	590,138.00
(-) 29,136.82	(-) 166.19	40.09
76,721.47	.00	555,146.31
(-) 5,732.00	(-) 25,071.45	.51
24,661.82	.00	225,072.50
5,151.21	(-) 316.37	3,394.10
28,606.00	.00	173,845.00
1,320.91	(-) 5,961.53	2,659.05
37,212.52	.00	200,440.80
(-) 19,512.73	(-) 6,323.78	4,875.96
(-) 1,544.80	.00	47,486.20
4,453.68	(-) 2,314.08	37,923.75

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 96,326.78	$ .00
Unreserved (Surplus)	3,254.93	27.95
Clayton Junior College		
Reserved	172,551.27	.00
Unreserved (Surplus)	3,566.65	33,456.90
Dalton Junior College		
Reserved	124,416.04	.00
Unreserved (Surplus)	32,462.16	248.92
Emanuel County Junior College		
Reserved	19,453.60	.00
Unreserved (Surplus)	201.14	18.84
Floyd Junior College		
Reserved	93,067.59	.00
Unreserved (Surplus)	921.84	411.86
Gainesville Junior College		
Reserved	111,722.00	.00
Unreserved (Surplus)	37.26	103.82
Gordon Junior College		
Reserved	56,654.00	.00
Unreserved (Surplus)	10,367.23	48,942.59
Macon Junior College		
Reserved	156,373.40	.00
Unreserved (Surplus)	18,953.37	5,264.06
Middle Georgia College		
Reserved	112,333.78	.00
Unreserved (Surplus)	703.28	15,434.69
South Georgia College		
Reserved	81,187.75	.00
Unreserved (Surplus)	1,190.47	66.95
Waycross Junior College		
Reserved	33,231.00	.00
Unreserved (Surplus)	101.81	29,867.37
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	$ 14,845,857.56	$ 260,972.92

SUMMARY

Reserved	$ 14,534,087.50	$ .00
Unreserved (Surplus due to Revenue Shortfall Reserve)	311,770.06	260,972.92
	$ 14,845,857.56	$ 260,972.92

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1982
$ 30,990.45	$ .00	$ 127,317.23
1,359.69	(-) 3,254.93	1,387.64
73,880.64	.00	246,431.91
(-) 616.36	(-) 3,566.65	32,840.54
8,116.00	.00	132,532.04
1,855.93	(-) 32,462.16	2,104.85
7,484.00	.00	26,937.60
237.68	(-) 201.14	256.52
4,594.73	.00	97,662.32
2,166.65	(-) 921.84	2,578.51
19,444.20	.00	131,166.20
46.80	(-) 37.26	150.62
7,151.00	.00	63,805.00
6,883.61	(-) 10,367.23	55,826.20
43,833.86	.00	200,207.26
(-) 885.86	(-) 18,953.37	4,378.20
11,525.26	.00	123,859.04
(-) 3,662.33	(-) 703.28	11,772.36
25,061.15	.00	106,248.90
1,187.60	(-) 1,190.47	1,254.55
8,782.30	.00	42,013.30
692.47	(-) 101.81	30,559.84
.00	.00	.00
.00	.00	.00
$ 2,687,184.57	$ (-) 311,770.06	$ 17,482,244.99
$ 2,352,290.96	$ .00	$ 16,886,378.46
334,893.61	(-) 311,770.06	595,866.53
$ 2,687,184.57	$ (-) 311,770.06	$ 17,482,244.99

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Engineering Experiment Station		
Reserved	$ .00	$ .00
Unreserved (Surplus)	1,149.60	(-) 27,538.21
Engineering Extension Division		
Reserved	133,734.00	.00
Unreserved (Surplus)	6,669.56	3,455.06
Medical College of Georgia		
Eugene Talmadge Memorial Hospital		
Reserved	4,348,872.37	.00
Unreserved (Surplus)	23,626.95	2,191,905.58
Family Practice Residency Program		
Reserved	.00	.00
Unreserved (Surplus)	30,969.37	(-) 4,498.81
Georgia Radiation Therapy Center		
Reserved	.00	.00
Unreserved (Surplus)	39,159.79	9,524.96
University of Georgia		
Agricultural Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	32,517.71	(-) 152.27
Cooperative Extension Service		
Reserved	.00	.00
Unreserved (Surplus)	6,436.75	2,739.62
Marine Institute		
Reserved	.00	.00
Unreserved (Surplus)	258.57	240.95
Marine Resources Extension Center		
Reserved	.00	.00
Unreserved (Surplus)	993.81	.42
Veterinary Medicine Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	1,371.70	11.24
Veterinary Medicine Teaching Hospital		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	40.77	.00
	$ 4,625,800.95	$ 2,175,688.54
SUMMARY		
Reserved	$ 4,482,606.37	$ .00
Unreserved (Surplus due to Revenue Shortfall Reserve)	143,194.58	2,175,688.54
	$ 4,625,800.95	$ 2,175,688.54

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1982
$ .00	$ .00	$ .00
27,317.09	(-) 1,149.60	(-) 221.12
13,491.00	.00	147,225.00
(-) 3,275.74	(-) 6,669.56	179.32
(-) 482,893.13	.00	3,865,979.24
(-) 2,191,905.58	(-) 23,626.95	.00
.00	.00	.00
17,120.19	(-) 30,969.37	12,621.38
.00	.00	.00
125.38	(-) 39,159.79	9,650.34
.00	.00	.00
30,877.11	(-) 32,517.71	30,724.84
.00	.00	.00
2,916.68	(-) 6,436.75	5,656.30
.00	.00	.00
32.53	(-) 258.57	273.48
.00	.00	.00
327.78	(-) 993.81	328.20
.00	.00	.00
2,079.79	(-) 1,371.70	2,091.03
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	(-) 40.77	.00
$(-) 2,583,786.90	$(-) 143,194.58	$ 4,074,508.01
$(-) 469,402.13	$ .00	$ 4,013,204.24
(-) 2,114,384.77	(-) 143,194.58	61,303.77
$(-) 2,583,786.90	$(-) 143,194.58	$ 4,074,508.01

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1982

	UNRESERVED BALANCES JULY 1, 1981	ADDITIONS		
		REVENUES IN PERIOD	PRIOR YEAR'S ADJUSTMENTS	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 1,220,928.82	$ 55,660,938.81	$ .00	$ 55,660,938.81
Georgia State University	854,439.46	6,201,268.00	.00	6,201,268.00
Medical College of Georgia	1,587,004.05	19,984,415.21	.00	19,984,415.21
University of Georgia	5,954,287.68	45,090,739.70	(-)1,858,470.08	43,232,269.62
SENIOR COLLEGES				
Albany State College	40,317.64	2,388,760.50	.00	2,388,760.50
Armstrong State College	42,698.30	407,380.97	.00	407,380.97
Augusta College	44,259.11	470,063.94	.00	470,063.94
Columbus College	129,404.36	875,202.09	.00	875,202.09
Fort Valley State College	627,763.73	3,986,544.36	.00	3,986,544.36
Georgia College	102,244.55	441,480.27	.00	441,480.27
Georgia Southern College	45,819.38	2,026,913.72	.00	2,026,913.72
Georgia Southwestern College	278,005.78	627,207.12	.00	627,207.12
Kennesaw College	27,649.55	145,710.96	.00	145,710.96
North Georgia College	65,933.66	341,409.67	.00	341,409.67
Savannah State College	31,557.66	1,542,271.52	.00	1,542,271.52
Southern Technical Institute	37,582.87	294,378.87	.00	294,378.87
Valdosta State College	117,299.58	1,128,257.11	.00	1,128,257.11
West Georgia College	19,680.64	748,624.37	.00	748,624.37
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	12,297.96	1,016,303.22	.00	1,016,303.22
Albany Junior College	23,494.83	414,730.26	.00	414,730.26
Atlanta Junior College	5,795.46	788,483.26	.00	788,483.26
Bainbridge Junior College	1,592.12	279,701.36	.00	279,701.36
Brunswick Junior College	4,820.30	519,962.92	.00	519,962.92
Clayton Junior College	17,907.88	590,784.07	.00	590,784.07
Dalton Junior College	52,834.60	416,490.79	.00	416,490.79
Emanuel County Junior College	7,996.54	12,498.37	.00	12,498.37
Floyd Junior College	53,700.44	384,065.44	.00	384,065.44
Gainesville Junior College	39,246.15	163,174.72	.00	163,174.72
Gordon Junior College	1,644.06	162,781.77	.00	162,781.77
Macon Junior College	19,997.80	282,357.81	.00	282,357.81
Middle Georgia College	48,705.99	249,214.27	.00	249,214.27
South Georgia College	44,079.87	988,615.71	.00	988,615.71
Waycross Junior College	4,405.08	64,439.18	.00	64,439.18
OTHER				
Skidaway Institute of Oceanography	232,238.79	1,720,278.64	.00	1,720,278.64
	$ 11,797,634.69	$ 150,415,448.98	$(-)1,858,470.08	$ 148,556,978.90

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1982

DEDUCTIONS				
TRANSFERS TO OTHER FUNDS				
SPONSORED RESEARCH, INSTRUCTION AND OTHER	CONTRACT OVERHEAD	STUDENT AID	TOTAL	UNRESERVED BALANCES JUNE 30, 1982
$ 40,237,417.84	$ 13,437,659.36	$ 2,197,698.52	$ 55,872,775.72	$ 1,009,091.91
5,313,773.18	445,702.45	456,245.55	6,215,721.18	839,986.28
17,663,314.49	1,883,123.15	158,344.03	19,704,781.67	1,866,637.59
38,490,627.13	3,216,851.57	1,644,672.04	43,352,150.74	5,834,406.56
1,973,603.42	112,548.15	215,007.57	2,301,159.14	127,919.00
322,649.25	5,188.04	72,537.07	400,374.36	49,704.91
346,481.78	12,116.28	47,728.00	406,326.06	107,996.99
679,140.49	21,461.00	135,817.14	836,418.63	168,187.82
3,556,905.74	168,998.53	299,683.26	4,025,587.53	588,720.56
363,073.45	21,085.39	59,188.00	443,346.84	100,377.98
1,741,068.29	134,585.59	134,293.89	2,009,947.77	62,785.33
498,835.23	47,819.63	89,827.24	636,482.10	268,730.80
85,043.90	875.04	48,293.10	134,212.04	39,148.47
256,869.66	22,321.05	91,268.10	370,458.81	36,884.52
1,271,017.97	130,415.05	168,062.85	1,569,495.87	4,333.31
237,371.04	20,204.25	30,152.18	287,727.47	44,234.27
1,052,409.90	73,405.24	85,447.81	1,211,262.95	34,293.74
545,236.42	36,404.99	173,587.00	755,228.41	13,076.60
806,839.91	32,819.04	152,096.84	991,755.79	36,845.39
325,015.25	9,860.49	82,337.53	417,213.27	21,011.82
642,426.35	35,852.29	104,695.05	782,973.69	11,305.03
269,240.18	906.36	5,712.00	275,858.54	5,434.94
468,454.36	3,593.41	45,558.00	517,611.77	7,171.45
495,608.18	2,954.62	78,501.40	577,064.20	31,627.75
396,962.64	256.71	1,100.00	398,319.35	71,006.04
9,519.91	326.06	3,768.60	13,614.57	6,880.34
384,442.23	9,628.17	20,654.60	414,725.00	23,040.88
158,131.25	3,316.13	19,747.00	181,194.38	21,226.49
131,896.01	2,851.95	28,228.00	162,975.96	1,449.87
277,746.97	1,814.87	22,186.00	301,747.84	607.77
190,628.11	7,810.37	54,300.00	252,738.48	45,181.78
691,169.05	14,932.89	202,656.30	908,758.24	123,937.34
26,174.83	2,981.20	30,237.03	59,393.06	9,451.20
1,553,659.74	341,324.43	.00	1,894,984.17	57,533.26
$ 121,462,754.15	$ 20,261,999.75	$ 6,959,631.70	$ 148,684,385.60	$ 11,670,227.99

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 3,562,576.00	$ .00
Unreserved	963,056.16	3,271,214.56
Georgia State University		
Reserved	1,091,119.29	.00
Unreserved	1,858,523.73	2,877,223.96
Medical College of Georgia		
Reserved	700,815.14	.00
Unreserved	.00	429,652.28
University of Georgia		
Reserved	5,238,471.73	.00
Unreserved	2,668,799.72	6,660,863.86
SENIOR COLLEGES		
Albany State College		
Reserved	125,816.01	.00
Unreserved	(-) 262,183.01	(-) 66,772.12
Armstrong State College		
Reserved	302,213.02	.00
Unreserved	68,828.54	346,221.09
Augusta College		
Reserved	235,906.76	.00
Unreserved	.00	129,623.28
Columbus College		
Reserved	611,840.64	.00
Unreserved	166,303.53	579,171.93
Fort Valley State College		
Reserved	21,765.00	.00
Unreserved	(-) 599,442.16	18,048.98
Georgia College		
Reserved	580,799.83	.00
Unreserved	.00	420,434.20
Georgia Southern College		
Reserved	1,268,785.69	.00
Unreserved	178,125.41	970,156.61
Georgia Southwestern College		
Reserved	64,390.00	.00
Unreserved	(-) 48,157.91	4,685.71
Kennesaw College		
Reserved	314,957.77	.00
Unreserved	105,465.97	375,965.72
North Georgia College		
Reserved	723,558.54	.00
Unreserved	425,592.93	837,568.66
Savannah State College		
Reserved	32,639.14	.00
Unreserved	(-) 106,149.46	14,664.64
Southern Technical Institute		
Reserved	497,061.57	.00
Unreserved	14,964.13	317,240.97
Valdosta State College		
Reserved	836,756.47	.00
Unreserved	.00	509,104.05
West Georgia College		
Reserved	896,141.83	.00
Unreserved	994,759.80	1,865,788.30
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	572,432.08	.00
Unreserved	.00	101,783.90
Albany Junior College		
Reserved	196,174.41	.00
Unreserved	.00	141,124.86
Atlanta Junior College		
Reserved	.00	.00
Unreserved	.00	.00
Bainbridge Junior College		
Reserved	35,313.51	.00
Unreserved	2,696.78	21,071.51

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1982
$ 1,521,584.43	$(-) 1,338,449.89	$ 3,745,710.54
(-) 1,616,875.41	(-) 963,056.16	1,654,339.15
605,964.60	(-) 460,861.55	1,236,222.34
(-) 606,264.42	(-) 1,858,523.73	2,270,959.54
435,379.50	(-) 355,455.30	780,739.34
(-) 429,652.28	.00	.00
3,082,297.39	(-) 2,550,352.32	5,768,416.80
(-) 3,049,248.13	(-) 2,668,799.72	3,611,615.73
11,719.49	.00	137,535.50
(-) 18,229.18	.00	(-) 347,184.31
192,758.05	(-) 183,213.02	311,758.05
(-) 192,488.99	(-) 68,828.54	153,732.10
129,623.13	(-) 86,823.62	278,706.27
(-) 129,623.28	.00	.00
303,595.84	(-) 348,523.99	566,912.49
(-) 305,862.91	(-) 166,303.53	273,309.02
(-) 4,451.00	.00	17,314.00
(-) 137.50	.00	(-) 581,530.68
435,721.17	(-) 311,274.66	705,246.34
(-) 420,434.20	.00	.00
597,978.39	(-) 515,298.39	1,351,465.69
(-) 607,097.72	(-) 178,125.41	363,058.89
2,965.00	.00	67,355.00
(-) 1,488.99	.00	(-) 44,961.19
231,903.80	(-) 175,025.79	371,835.78
(-) 231,872.18	(-) 105,465.97	144,093.54
475,202.93	(-) 414,737.35	784,024.12
(-) 527,890.43	(-) 425,592.93	309,678.23
736.86	.00	33,376.00
2,313.58	.00	(-) 89,171.24
246,291.92	(-) 309,436.86	433,916.63
(-) 238,611.05	(-) 14,964.13	78,629.92
354,653.11	(-) 204,728.89	986,680.69
(-) 334,438.42	.00	174,665.63
845,958.57	(-) 495,508.82	1,246,591.58
(-) 760,256.52	(-) 994,759.80	1,105,531.78
99,893.36	(-) 190,379.96	481,345.48
(-) 101,783.90	.00	.00
141,090.92	(-) 106,697.36	230,567.97
(-) 141,124.86	.00	.00
.00	.00	.00
.00	.00	.00
21,071.51	(-) 12,313.51	44,071.51
(-) 21,071.51	(-) 2,696.78	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 157,829.14	$ .00
Unreserved	7,188.52	140,195.79
Clayton Junior College		
Reserved	150,610.36	.00
Unreserved	20,897.11	188,704.13
Dalton Junior College		
Reserved	204,033.99	.00
Unreserved	.00	128,216.37
Emanuel County Junior College		
Reserved	27,465.62	.00
Unreserved	29,511.79	55,041.57
Floyd Junior College		
Reserved	121,058.91	.00
Unreserved	1,406.70	100,656.76
Gainesville Junior College		
Reserved	180,844.48	.00
Unreserved	39,644.60	195,688.09
Gordon Junior College		
Reserved	118,196.35	.00
Unreserved	.00	33,442.23
Macon Junior College		
Reserved	173,260.42	.00
Unreserved	52,953.62	208,329.76
Middle Georgia College		
Reserved	311,207.57	.00
Unreserved	.00	48,423.83
South Georgia College		
Reserved	135,072.57	.00
Unreserved	(-) 140,752.50	16,121.39
Waycross Junior College		
Reserved	24,439.82	.00
Unreserved	1,330.16	18,938.86
OTHER		
Skidaway Institute of Oceanography		
Reserved	2,010.39	.00
Unreserved	1,202.47	3,866.15
	$ 25,963,130.68	$ 20,962,461.88

SUMMARY

Reserved	$ 19,518,564.05	$ .00
Unreserved	6,444,566.63	20,962,461.88
	$ 25,963,130.68	$ 20,962,461.88

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1982
$ 128,593.68	$(-) 104,860.06	$ 181,562.76
(-) 128,593.68	(-) 7,188.52	11,602.11
188,839.63	(-) 89,036.85	250,413.14
(-) 188,704.13	(-) 20,897.11	.00
128,216.37	(-) 106,595.56	225,654.80
(-) 128,216.37	.00	.00
14,428.38	(-) 8,465.62	33,428.38
(-) 14,428.38	(-) 29,511.79	40,613.19
100,657.74	(-) 82,738.43	138,978.22
(-) 100,656.76	(-) 1,406.70	.00
147,359.50	(-) 130,844.48	197,359.50
(-) 147,371.80	(-) 39,644.60	48,316.29
32,478.97	(-) 74,682.19	75,993.13
(-) 33,442.23	.00	.00
129,925.87	(-) 106,410.04	201,776.25
(-) 128,980.43	(-) 52,953.62	79,349.33
46,300.83	(-) 128,977.63	228,530.77
(-) 48,423.83	.00	.00
(-) 21,811.91	.00	113,260.66
41,127.28	.00	(-) 83,503.83
13,057.83	(-) 9,836.78	27,660.87
(-) 13,057.83	(-) 1,330.16	5,881.03
2,707.85	(-) 2,010.39	2,707.85
(-) 2,707.85	(-) 1,202.47	1,158.30
$ 17,099.40	$(-) 16,504,790.98	$ 30,437,900.98
$ 10,642,693.71	$(-) 8,903,539.31	$ 21,257,718.45
(-) 10,625,594.31	(-) 7,601,251.67	9,180,182.53
$ 17,099.40	$(-) 16,504,790.98	$ 30,437,900.98

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
LOAN FUNDS
YEAR ENDED JUNE 30, 1982

	RESERVED BALANCES JULY 1, 1981	ADDITIONS		
		GIFTS FOR LOAN	INTEREST INCOME	PRIOR YEAR'S ADJUSTMENTS
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 4,844,795.46	$ 153,945.59	$ 107,841.64	$ .00
Georgia State University	1,764,379.57	207,117.56	19,488.75	.00
Medical College of Georgia	4,623,826.43	351,510.95	57,877.52	.00
University of Georgia	10,200,765.61	(-) 363,766.55	413,897.51	.00
SENIOR COLLEGES				
Albany State College	712,783.94	11,471.11	4,723.59	.00
Armstrong State College	241,609.90	(-) 88,000.00	4,493.18	.00
Augusta College	489,623.10	3,994.12	5,681.85	.00
Columbus College	447,743.02	22,913.12	13,986.48	.00
Fort Valley State College	884,143.05	75,306.80	9,734.08	.00
Georgia College	791,658.57	20,464.00	29,280.26	2,056.00
Georgia Southern College	2,623,182.72	96,098.00	29,882.63	45,557.00
Georgia Southwestern College	441,441.51	(-) 2,089.18	24,181.50	.00
Kennesaw College	91,892.69	5,428.02	1,359.90	.00
North Georgia College	867,453.73	594.89	28,612.53	.00
Savannah State College	1,181,441.28	(-) 3,356.02	13,228.35	2,452.50
Southern Technical Institute	106,427.73	27,935.81	1,392.41	.00
Valdosta State College	1,663,375.47	114,044.80	28,538.29	.00
West Georgia College	1,979,340.42	84,326.67	24,593.14	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	520,428.84	45,096.00	5,883.31	.00
Albany Junior College	251,872.38	(-) 61,492.56	9,609.45	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	7,125.92	266.66	141.32	.00
Brunswick Junior College	106,108.39	(-) 37,157.00	12,258.48	96.00
Clayton Junior College	159,667.20	360.25	2,845.75	.00
Dalton Junior College	2,619.65	(-) 1,107.00	191.72	.00
Emanuel County Junior College	.00	1,100.00	.00	.00
Floyd Junior College	30,054.96	.00	321.54	(-) 28.21
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	85,173.86	.00	780.34	.00
Macon Junior College	113,542.63	.00	2,609.90	.00
Middle Georgia College	340,563.71	(-) 38,742.00	3,388.39	.00
South Georgia College	1,063,449.28	120,728.67	7,788.70	.00
Waycross Junior College	1,039.53	.00	186.00	.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 36,637,530.55	$ 746,992.71	$ 864,798.51	$ 50,133.29

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1982

		DEDUCTIONS			RESERVED BALANCES JUNE 30, 1982
	TOTAL	EXPENSE	LOAN CHARGE OFFS	TOTAL	
$	261,787.23	$ 32,978.54	$ 7,723.39	$ 40,701.93	$ 5,065,880.76
	226,606.31	20,528.08	20,693.23	41,221.31	1,949,764.57
	409,388.47	18,093.87	45,082.77	63,176.64	4,970,038.26
	50,130.96	57,621.26	68,902.11	126,523.37	10,124,373.20
	16,194.70	11,252.12	4,036.01	15,288.13	713,690.51
(-)	83,506.82	2,776.50	7,621.81	10,398.31	147,704.77
	9,675.97	1,840.37	18,693.69	20,534.06	478,765.01
	36,899.60	1,575.72	20,665.01	22,240.73	462,401.89
	85,040.88	9,050.47	25,704.79	34,755.26	934,428.67
	51,800.26	2,183.41	8,034.34	10,217.75	833,241.08
	171,537.63	20,618.54	61,111.08	81,729.62	2,712,990.73
	22,092.32	2,148.07	14,218.59	16,366.66	447,167.17
	6,787.92	598.49	3,344.15	3,942.64	94,737.97
	29,207.42	2,443.32	7,711.17	10,154.49	886,506.66
	12,324.83	8,902.14	16,387.35	25,289.49	1,168,476.62
	29,328.22	.00	.00	.00	135,755.95
	142,583.09	19,819.18	29,341.45	49,160.63	1,756,797.93
	108,919.81	11,607.35	30,345.61	41,952.96	2,046,307.27
	50,979.31	6,049.73	25,501.67	31,551.40	539,856.75
(-)	51,883.11	2,875.39	9,393.78	12,269.17	187,720.10
	.00	.00	.00	.00	.00
	407.98	12.69	.00	12.69	7,521.21
(-)	24,802.52	232.17	6,506.67	6,738.84	74,567.03
	3,206.00	1,435.83	15,117.20	16,553.03	146,320.17
(-)	915.28	123.00	.00	123.00	1,581.37
	1,100.00	.00	.00	.00	1,100.00
	293.33	129.50	310.00	439.50	29,908.79
	.00	.00	.00	.00	.00
	780.34	1,342.66	7,880.59	9,223.25	76,730.95
	2,609.90	5,459.73	6,375.65	11,835.38	104,317.15
(-)	35,353.61	6,095.76	4,521.16	10,616.92	294,593.18
	128,517.37	39,500.88	23,375.17	62,876.05	1,129,090.60
	186.00	.00	20.00	20.00	1,205.53
	.00	.00	.00	.00	.00
$	1,661,924.51	$ 287,294.77	$ 488,618.44	$ 775,913.21	$ 37,523,541.85

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1982

	RESERVED BALANCES JULY 1, 1981	ADDITIONS		
		INCOME		
		FOR OBJECT OF TRUST	FOR PRINCIPAL	GIFTS FOR PRINCIPAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 11,778,479.19	$ 2,350,379.20	$ 1,667,974.37	$ 2,780.00
Georgia State University	39,946.29	4,022.35	.00	11,025.00
Medical College of Georgia	2,455,785.45	189,646.52	.00	12,714.44
University of Georgia	9,398,287.08	1,574,283.57	255,853.29	1,145,969.10
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	38,845.74	15,250.69	.00	5,270.00
Augusta College	101,068.05	7,853.00	.00	.00
Columbus College	254,180.32	43,033.84	1,576.75	64,710.00
Fort Valley State College	86,392.46	25,530.43	.00	.00
Georgia College	1,368,142.53	119,358.34	.00	4,939.20
Georgia Southern College	51,500.00	8,829.10	.00	.00
Georgia Southwestern College	520,361.21	31,139.52	.00	(-) 55,173.57
Kennesaw College	148,577.32	18,307.29	.00	160,495.00
North Georgia College	718,002.73	85,534.65	.00	.00
Savannah State College	12,500.00	514.38	.00	500.00
Southern Technical Institute	2,182.88	17,483.48	.00	.00
Valdosta State College	556,177.30	54,503.63	.00	26,155.76
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	49,490.55	7,362.85	.00	7,079.66
Clayton Junior College	119,750.89	11,525.61	.00	500.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,048.80	619.80	.00	.00
Floyd Junior College	24,619.66	2,795.62	.00	.00
Gainesville Junior College	1,963.18	240.89	.00	3,086.50
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	2,750.17	178.30	.00	.00
South Georgia College	172,078.05	21,200.00	.00	.00
Waycross Junior College	2,305.40	229.72	.00	.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 27,910,435.25	$ 4,589,822.78	$ 1,925,404.41	$ 1,390,051.09

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1982

	DEDUCTIONS		
TOTAL	FOR OBJECT OF TRUST	TOTAL	RESERVED BALANCES JUNE 30, 1982
$ 4,021,133.57	$ 3,545,581.78	$ 3,545,581.78	$ 12,254,030.98
15,047.35	929.42	929.42	54,064.22
202,360.96	191,233.89	191,233.89	2,466,912.52
2,976,105.96	696,380.06	696,380.06	11,678,012.98
.00	.00	.00	.00
20,520.69	15,250.69	15,250.69	44,115.74
7,853.00	5,876.17	5,876.17	103,044.88
109,320.59	35,592.79	35,592.79	327,908.12
25,530.43	25,530.43	25,530.43	86,392.46
124,297.54	30,851.28	30,851.28	1,461,588.79
8,829.10	8,829.10	8,829.10	51,500.00
(-) 24,034.05	28,780.51	28,780.51	467,546.65
178,802.29	13,814.54	13,814.54	313,565.07
85,534.65	14,747.51	14,747.51	788,789.87
1,014.38	.00	.00	13,514.38
17,483.48	.03	.03	19,666.33
80,659.39	65,012.44	65,012.44	571,824.25
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
14,442.51	3,669.00	3,669.00	60,264.06
12,025.61	10,926.37	10,926.37	120,850.13
.00	.00	.00	.00
619.80	624.28	624.28	7,044.32
2,795.62	2,600.00	2,600.00	24,815.28
3,327.39	.00	.00	5,290.57
.00	.00	.00	.00
.00	.00	.00	.00
178.30	100.00	100.00	2,828.47
21,200.00	33,377.00	33,377.00	159,901.05
229.72	.00	.00	2,535.12
.00	.00	.00	.00
$ 7,905,278.28	$ 4,729,707.29	$ 4,729,707.29	$ 31,086,006.24

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ .00	$ .00
Unreserved (Surplus)	9,936.61	.00
Georgia State University		
Reserved	.00	.00
Unreserved (Surplus)	705.00	.00
Medical College of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	749.39	(-) 18,261.83
University of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	8,724.35	11,166.52
SENIOR COLLEGES		
Albany State College		
Reserved	8,885.36	.00
Unreserved (Surplus)	(-) 4,829.62	(-) 3,416.47
Armstrong State College		
Reserved	.00	.00
Unreserved (Surplus)	3,611.45	.00
Augusta College		
Reserved	2,885.79	.00
Unreserved (Surplus)	21,168.11	342.11
Columbus College		
Reserved	.00	.00
Unreserved (Surplus)	686.54	5.44
Fort Valley State College		
Reserved	.00	.00
Unreserved (Surplus)	4,365.50	(-) 47,468.80
Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	560.55	20,230.41
Georgia Southern College		
Reserved	.00	.00
Unreserved (Surplus)	36.75	171,095.00
Georgia Southwestern College		
Reserved	.00	.00
Unreserved (Surplus)	.00	5,915.09
Kennesaw College		
Reserved	17,325.13	.00
Unreserved (Surplus)	.00	5,579.54
North Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	508.89	385.75
Savannah State College		
Reserved	.00	.00
Unreserved (Surplus)	2,049.79	977.65
Southern Technical Institute		
Reserved	.00	.00
Unreserved (Surplus)	6.50	349.68
Valdosta State College		
Reserved	.00	.00
Unreserved (Surplus)	514.89	47,503.00
West Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	.00	9,656.52
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	.00	.00
Unreserved (Surplus)	105.29	325.70
Albany Junior College		
Reserved	.00	.00
Unreserved (Surplus)	1,403.55	1,539.44
Atlanta Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	3,375.13
Bainbridge Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	688.85

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1982
$ .00	$ .00	$ .00
36.60	(-) 9,936.61	36.60
50,220.15	.00	50,220.15
225.00	(-) 705.00	225.00
.00	.00	.00
19,818.14	(-) 749.39	1,556.31
.00	.00	.00
1,121.87	(-) 8,724.35	12,288.39
(-) 2.05	.00	8,883.31
8,766.60	4,829.62	5,350.13
.00	.00	.00
.00	(-) 3,611.45	.00
(-) 2,591.24		294.55
(-) 215.61	(-) 21,168.11	126.50
.00	.00	.00
.00	(-) 686.54	5.44
.00	.00	.00
64,465.23	(-) 4,365.50	16,996.43
.00	.00	.00
637.00	(-) 560.55	20,867.41
171,095.00	.00	171,095.00
(-) 171,095.00	(-) 36.75	.00
.00	.00	.00
299.63	.00	6,214.72
(-) 11,545.59	.00	5,779.54
(-) 5,579.54	.00	.00
.00	.00	.00
570.24	(-) 508.89	955.99
.00	.00	.00
5,777.65	(-) 2,049.79	6,755.30
.00	.00	.00
.00	(-) 6.50	349.68
47,503.00	.00	47,503.00
(-) 45,659.23	(-) 514.89	1,843.77
.00	.00	.00
96.00	.00	9,752.52
.00	.00	.00
.00	(-) 105.29	325.70
.00	.00	.00
.00	(-) 1,403.55	1,539.44
.00	.00	.00
1,331.52	.00	4,706.65
.00	.00	.00
.00	.00	688.85

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ .00	$ .00
Unreserved (Surplus)	1.76	5.82
Clayton Junior College		
Reserved	1,250.01	.00
Unreserved (Surplus)	118.00	5,621.83
Dalton Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	2,986.00
Emanuel County Junior College		
Reserved	65,823.34	.00
Unreserved (Surplus)	.00	74,883.18
Floyd Junior College		
Reserved	80,970.70	.00
Unreserved (Surplus)	1,674.28	78,166.44
Gainesville Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Gordon Junior College		
Reserved	.00	.00
Unreserved (Surplus)	1,606.41	3,574.49
Macon Junior College		
Reserved	95,573.37	.00
Unreserved (Surplus)	302.00	111,236.98
Middle Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	29.25	686.74
South Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	25.51	95.70
Waycross Junior College		
Reserved	.00	.00
Unreserved (Surplus)	535.62	71.00
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	$ 327,310.07	$ 487,316.91
SUMMARY		
Reserved	$ 272,713.70	$ .00
Unreserved (Surplus due to Revenue Shortfall Reserve)	54,596.37	487,316.91
	$ 327,310.07	$ 487,316.91

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1982

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1982
$ .00	$ .00	$ .00
26.25	(-) 1.76	32.07
.00	.00	1,250.01
(-) 1,250.01	(-) 118.00	4,371.82
.00	.00	.00
.00	.00	2,986.00
9,047.84	.00	74,871.18
(-) 74,871.18	.00	12.00
(-) 2,804.26	.00	78,166.44
(-) 77,221.44	(-) 1,674.28	945.00
.00	.00	.00
13.89	.00	13.89
.00	.00	.00
141.57	(-) 1,606.41	3,716.06
12,832.57	.00	108,405.94
(-) 108,405.94	(-) 302.00	2,831.04
.00	.00	.00
344.46	(-) 29.25	1,031.20
.00	.00	.00
.02	(-) 25.51	95.72
.00	.00	.00
.00	(-) 535.62	71.00
.00	.00	.00
.00	.00	.00
$(-) 106,870.86	$(-) 54,596.37	$ 653,159.75
$ 273,755.42	$ .00	$ 546,469.12
(-) 380,626.28	(-) 54,596.37	106,690.63
$(-) 106,870.86	$(-) 54,596.37	$ 653,159.75

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	LAND	BUILDINGS
GRADUATE INSTITUTIONS			
Georgia Institute of Technology	$ .00	$ 468,096.54	$ 15,936,150.58
Georgia State University	.00	43,250.00	8,250,741.15
Medical College of Georgia	.00	220,905.50	3,042,465.35
University of Georgia	.00	73,540.82	3,172,111.41
SENIOR COLLEGES			
Albany State College	.00	62,866.02	62,465.00
Armstrong State College	.00	.00	78,828.29
Augusta College	.00	.00	344,721.50
Columbus College	.00	20,895.15	110,256.22
Fort Valley State College	.00	(-) 95.39	1,461,280.88
Georgia College	.00	.00	1,540,436.10
Georgia Southern College	.00	.00	303,958.02
Georgia Southwestern College	.00	.00	661,418.08
Kennesaw College	.00	.00	599,515.13
North Georgia College	.00	.00	286,965.29
Savannah State College	.00	4,000.00	312,631.73
Southern Technical Institute	.00	600,000.00	330,434.73
Valdosta State College	.00	52,565.30	1,555,960.94
West Georgia College	.00	.00	546,135.45
JUNIOR COLLEGES			
Abraham Baldwin Agricultural College	.00	.00	116,133.84
Albany Junior College	.00	.00	25,414.78
Atlanta Junior College	.00	.00	.00
Bainbridge Junior College	.00	.00	9,848.99
Brunswick Junior College	.00	.00	8,540.00
Clayton Junior College	.00	.00	124,501.69
Dalton Junior College	.00	.00	78,165.67
Emanuel County Junior College	.00	.00	15,588.00
Floyd Junior College	.00	.00	202,009.91
Gainesville Junior College	.00	.00	60,000.00
Gordon Junior College	.00	.00	1,169,885.31
Macon Junior College	.00	.00	31,486.00
Middle Georgia College	.00	.00	1,568.02
South Georgia College	.00	.00	251,330.98
Waycross Junior College	.00	.00	.00
OTHER			
Skidaway Institute of Oceanography	.00	.00	3,320.00
	$ .00	$ 1,546,023.94	$ 40,694,269.04

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1982

ADDITIONS (NET)				DEDUCTIONS	
IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL	TRANSFERS TO INVESTMENT IN GENERAL FIXED ASSETS	BALANCES JUNE 30, 1982
$ 912,866.77	$ 7,714,335.36	$ 250,298.88	$ 25,281,748.13	$ 25,281,748.13	$ .00
25,105.00	3,108,670.10	.00	11,427,766.25	11,427,766.25	.00
150,659.25	4,975,187.07	(-) 81,845.00	8,307,372.17	8,307,372.17	.00
472,528.25	11,808,651.21	.00	15,526,831.69	15,526,831.69	.00
182,264.76	534,522.90	.00	842,118.68	842,118.68	.00
.00	326,130.73	.00	404,959.02	404,959.02	.00
.00	432,710.67	.00	777,432.17	777,432.17	.00
5,793.98	527,992.00	.00	664,937.35	664,937.35	.00
110,263.11	406,742.20	(-) 300,000.00	1,678,190.80	1,678,190.80	.00
7,975.00	344,944.55	(-) 1,367,013.67	526,341.98	526,341.98	.00
.00	1,038,191.56	(-) 111,421.02	1,230,728.56	1,230,728.56	.00
33,486.78	264,323.41	(-) 489,172.68	470,055.59	470,055.59	.00
5,017.75	1,013,036.62	(-) 747,328.28	870,241.22	870,241.22	.00
153,283.80	270,259.06	.00	710,508.15	710,508.15	.00
320,821.82	437,705.68	.00	1,075,159.23	1,075,159.23	.00
2,515.00	275,911.04	.00	1,208,860.77	1,208,860.77	.00
51,397.10	878,561.62	(-) 1,217,996.64	1,320,488.32	1,320,488.32	.00
4,987.02	601,924.18	.00	1,153,046.65	1,153,046.65	.00
77,572.75	294,186.22	(-) 3,449.31	484,443.50	484,443.50	.00
.00	100,741.37	.00	126,156.15	126,156.15	.00
5,943.35	199,310.51	.00	205,253.86	205,253.86	.00
2,536.50	1,994.80	(-) 9,848.99	4,531.30	4,531.30	.00
11,033.96	62,184.02	.00	81,757.98	81,757.98	.00
34,260.10	306,309.16	(-) 64,536.69	400,534.26	400,534.26	.00
.00	253,596.15	.00	331,761.82	331,761.82	.00
.00	88,573.83	.00	104,161.83	104,161.83	.00
10,962.90	275,235.11	(-) 99,240.11	388,967.81	388,967.81	.00
.00	86,871.82	.00	146,871.82	146,871.82	.00
28,058.43	186,322.07	(-) 1,114,289.80	269,976.01	269,976.01	.00
.00	237,293.18	.00	268,779.18	268,779.18	.00
.00	109,753.78	.00	111,321.80	111,321.80	.00
957.76	102,966.45	.00	355,255.19	355,255.19	.00
28,129.00	85,572.46	.00	113,701.46	113,701.46	.00
9,386.96	(-) 81,534.28	.00	(-) 68,827.32	(-) 68,827.32	.00
$ 2,647,807.10	$ 37,269,176.61	$ (-) 5,355,843.31	$ 76,801,433.38	$ 76,801,433.38	$ .00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1982
GRADUATE INSTITUTIONS					
Georgia Institute of Technology					
Reserved	$ 157,837.78	$ .00	$ 31,633.78	$(-) 56,101.78	$ 133,369.78
Unreserved	75,183.29	106,826.27	(-) 27,685.95	(-) 75,183.29	79,140.32
Georgia State University					
Reserved	275,227.00	.00	(-) 6,348.25	.00	268,878.75
Unreserved	174,799.00	463,366.47	(-) 4,814.80	(-) 174,799.00	458,551.67
Medical College of Georgia					
Reserved	11,775.00	.00	345.00	.00	12,120.00
Unreserved	25,833.70	29,268.53	.00	(-) 25,833.70	29,268.53
University of Georgia					
Reserved	.00	.00	87,615.00	.00	87,615.00
Unreserved	500,982.12	510,974.10	.00	(-) 500,982.12	510,974.10
SENIOR COLLEGES					
Albany State College					
Reserved	19,770.00	.00	180.00	.00	19,950.00
Unreserved	11,190.35	(-) 32,100.93	74.09	(-) 11,190.35	(-) 32,026.84
Armstrong State College					
Reserved	32,091.00	.00	1,396.00	.00	33,487.00
Unreserved	14,168.42	29,061.40	314.65	(-) 14,168.42	29,376.05
Augusta College					
Reserved	22,155.00	.00	6,845.00	.00	29,000.00
Unreserved	30,803.99	1,848.35	75.56	(-) 30,803.99	1,923.91
Columbus College					
Reserved	61,271.50	.00	(-) 3,890.50	.00	57,381.00
Unreserved	161,038.49	242,985.80	5,260.01	(-) 161,038.49	248,245.81
Fort Valley State College					
Reserved	14,350.00	.00	(-) 14,350.00	.00	.00
Unreserved	(-) 38,026.73	(-) 9,015.92	744.98	.00	(-) 46,297.67
Georgia College					
Reserved	11,257.00	.00	3,086.00	.00	14,343.00
Unreserved	85,774.55	75,936.42	57.00	(-) 85,774.55	75,993.42
Georgia Southern College					
Reserved	69,666.00	.00	46,360.53	.00	116,026.53
Unreserved	31,454.52	78,399.48	87.30	(-) 31,454.52	78,486.78
Georgia Southwestern College					
Reserved	21,687.00	.00	12,650.00	.00	34,337.00
Unreserved	40,354.70	86,337.39	.00	(-) 40,354.70	86,337.39
Kennesaw College					
Reserved	22,620.00	.00	9,888.00	.00	32,508.00
Unreserved	3,304.58	17,824.71	.00	(-) 3,304.58	17,824.71
North Georgia College					
Reserved	12,568.50	.00	1,611.50	.00	14,180.00
Unreserved	31,348.04	46,146.09	.00	(-) 31,348.04	46,146.09
Savannah State College					
Reserved	.00	.00	.00	.00	.00
Unreserved	(-) 32,254.41	(-) 6,747.11	68.95	.00	(-) 38,932.57
Southern Technical Institute					
Reserved	1,484.00	.00	(-) 647.00	.00	837.00
Unreserved	42,624.03	52,212.52	1,044.08	(-) 42,624.03	53,256.60
Valdosta State College					
Reserved	49,252.00	.00	31,957.00	.00	81,209.00
Unreserved	54,263.47	138,801.06	3,266.10	(-) 54,263.47	142,067.16
West Georgia College					
Reserved	55,175.00	.00	29,815.00	.00	84,990.00
Unreserved	39,036.66	58,616.23	274.40	(-) 39,036.66	58,890.63
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College					
Reserved	16,060.00	.00	2,616.00	.00	18,676.00
Unreserved	9,850.39	1,939.21	1,513.63	(-) 9,850.39	3,452.84
Albany Junior College					
Reserved	7,995.00	.00	2,970.00	.00	10,965.00
Unreserved	25,251.19	32,486.10	274.50	(-) 25,251.19	32,760.60
Atlanta Junior College					
Reserved	6,840.00	.00	3,410.00	.00	10,250.00
Unreserved	3,600.33	8,466.79	27.55	(-) 3,600.33	8,494.34
Bainbridge Junior College					
Reserved	1,670.00	.00	(-) 30.00	.00	1,640.00
Unreserved	4,442.84	4,366.56	.00	(-) 4,442.84	4,366.56

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1982

	BALANCES JULY 1, 1981	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1982
JUNIOR COLLEGES continued					
Brunswick Junior College					
Reserved	$ 4,010.00	$ .00	$ 9,700.00	$ .00	$ 13,710.00
Unreserved	6,537.30	2,829.25	.00	(-) 6,537.30	2,829.25
Clayton Junior College					
Reserved	9,488.00	.00	2,376.00	.00	11,864.00
Unreserved	22,702.31	20,311.74	50.80	(-) 22,702.31	20,362.54
Dalton Junior College					
Reserved	4,100.00	.00	360.00	.00	4,460.00
Unreserved	24,239.10	34,204.49	.00	(-) 24,239.10	34,204.49
Emanuel County Junior College					
Reserved	1,590.00	.00	(-) 120.00	.00	1,470.00
Unreserved	3,300.12	4,212.03	.00	(-) 3,300.12	4,212.03
Floyd Junior College					
Reserved	4,740.00	.00	(-) 880.00	.00	3,860.00
Unreserved	10,586.30	14,951.63	72.25	(-) 10,586.30	15,023.88
Gainesville Junior College					
Reserved	12,405.00	.00	11,305.23	.00	23,710.23
Unreserved	23,106.22	31,551.50	24.00	(-) 23,106.22	31,575.50
Gordon Junior College					
Reserved	4,920.00	.00	(-) 920.00	.00	4,000.00
Unreserved	23,588.40	18,665.53	338.15	(-) 23,588.40	19,003.68
Macon Junior College					
Reserved	.00	.00	.00	.00	.00
Unreserved	16,589.86	13,104.51	.00	(-) 16,589.86	13,104.51
Middle Georgia College					
Reserved	3,463.00	.00	1,620.00	.00	5,083.00
Unreserved	2,984.57	5,795.96	.00	(-) 2,984.57	5,795.96
South Georgia College					
Reserved	7,122.00	.00	1,740.50	.00	8,862.50
Unreserved	41,097.69	52,190.15	106.00	(-) 41,097.69	52,296.15
Waycross Junior College					
Reserved	1,390.00	.00	80.00	.00	1,470.00
Unreserved	2,720.48	1,502.04	.01	(-) 2,720.48	1,502.05
OTHER					
Skidaway Institute of Oceanography					
Reserved	.00	.00	.00	.00	.00
Unreserved	.00	.00	.00	.00	.00
	$ 2,396,455.65	$ 2,137,318.35	$ 253,548.05	$ (-) 1,598,858.79	$ 3,188,463.26

SUMMARY					
Reserved	$ 923,979.78	$ .00	$ 272,374.79	$ (-) 56,101.78	$ 1,140,252.79
Unreserved	1,472,475.87	2,137,318.35	(-) 18,826.74	(-) 1,542,757.01	2,048,210.47
	$ 2,396,455.65	$ 2,137,318.35	$ 253,548.05	$ (-) 1,598,858.79	$ 3,188,463.26

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - PRIVATE TRUST
YEAR ENDED JUNE 30, 1982

	RESERVED BALANCES JULY 1, 1981	RECEIPTS	DISBURSEMENTS	RESERVED BALANCES JUNE 30, 1982
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 2,364,513.17	$ 33,955,956.29	$ 33,560,074.92	$ 2,760,394.54
Georgia State University	1,175,473.45	31,655,648.15	31,258,095.89	1,573,025.71
Medical College of Georgia	3,211,534.62	59,556,020.44	58,970,650.22	3,796,904.84
University of Georgia	5,990,858.99	90,508,625.00	90,185,918.63	6,313,565.36
SENIOR COLLEGES				
Albany State College	40,195.29	4,266,743.85	4,291,931.87	15,007.27
Armstrong State College	163,145.11	4,165,464.03	4,187,424.08	141,185.06
Augusta College	133,392.71	5,006,441.44	4,905,862.77	233,971.38
Columbus College	40,781.04	4,534,973.45	4,520,323.35	55,431.14
Fort Valley State College	344,261.42	8,037,180.34	8,195,602.23	185,839.53
Georgia College	110,962.25	3,997,938.12	3,993,375.54	115,524.83
Georgia Southern College	471,547.83	10,639,722.51	10,637,192.50	474,077.84
Georgia Southwestern College	5,237.22	4,320,230.05	4,132,260.71	193,206.56
Kennesaw College	10,393.11	2,677,133.15	2,672,815.89	14,710.37
North Georgia College	204,152.22	3,243,958.91	3,231,704.32	216,406.81
Savannah State College	59,820.32	4,495,310.39	4,481,165.75	73,964.96
Southern Technical Institute	4,295.05	3,247,583.74	3,215,492.47	36,386.32
Valdosta State College	90,521.22	7,640,812.33	7,472,793.29	258,540.26
West Georgia College	109,472.09	8,517,422.11	8,500,855.13	126,039.07
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	121,015.56	3,218,129.87	3,236,314.71	102,830.72
Albany Junior College	47,987.75	2,605,277.61	2,550,348.46	102,916.90
Atlanta Junior College	29,204.17	2,654,135.27	2,661,938.90	21,400.54
Bainbridge Junior College	8,170.53	856,396.25	857,995.43	6,571.35
Brunswick Junior College	53,231.73	1,383,587.18	1,423,283.29	13,535.62
Clayton Junior College	37,153.34	2,083,942.31	2,094,263.80	26,831.85
Dalton Junior College	29,876.88	1,395,417.23	1,345,317.76	79,976.35
Emanuel County Junior College	8,797.58	487,810.81	483,504.95	13,103.44
Floyd Junior College	20,097.12	1,981,694.34	1,971,510.06	30,281.40
Gainesville Junior College	102,323.67	1,440,737.83	1,520,029.00	23,032.50
Gordon Junior College	26,750.85	857,848.92	850,913.13	33,686.64
Macon Junior College	32,273.21	2,132,804.05	2,124,323.35	40,753.91
Middle Georgia College	73,249.85	2,445,742.16	2,459,624.78	59,367.23
South Georgia College	52,692.51	3,156,815.43	3,134,832.52	74,675.42
Waycross Junior College	6,111.89	805,516.46	793,409.26	18,219.09
OTHER				
Skidaway Institute of Oceanography	6.75	470,527.14	470,533.89	.00
	$ 15,179,500.50	$318,443,547.16	$316,391,682.85	$ 17,231,364.81

The accompanying notes are an integral part of these financial statements.

STATEMENT OF
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1982

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ 36,619,000.00	$ 22,964,299.84	$ 16,755,702.12	$ .00	$ 76,339,001.96	$ 44,539,228.12
Georgia State University	50,873,744.00	15,399,497.48	5,601,126.79	.00	71,874,368.27	53,006,771.14
Medical College of Georgia	36,397,700.00	6,660,866.40	14,967,730.51	.00	58,026,296.91	34,037,837.06
University of Georgia	98,667,660.00	33,467,520.22	29,661,800.93	.00	161,796,981.15	101,425,059.85
SENIOR COLLEGES						
Albany State College	6,281,842.00	1,514,520.01	2,188,610.99	.00	9,984,973.00	6,057,140.44
Armstrong State College	5,901,163.00	1,953,783.98	395,186.32	.00	8,250,133.30	5,977,241.52
Augusta College	6,493,415.00	2,634,888.85	394,209.78	.00	9,522,513.63	7,403,979.90
Columbus College	8,963,300.00	3,302,817.30	814,957.63	.00	13,081,074.93	9,786,805.12
Fort Valley State College	7,170,857.00	1,415,195.90	3,531,212.51	.00	12,117,265.41	6,566,969.78
Georgia College	6,615,764.00	2,267,667.43	422,261.45	.00	9,305,692.88	6,923,089.25
Georgia Southern College	13,833,346.00	5,258,458.01	1,788,581.18	.00	20,880,385.19	15,611,232.42
Georgia Southwestern College	5,889,651.00	1,434,631.35	588,662.47	.00	7,912,944.82	5,795,332.70
Kennesaw College	5,965,240.00	2,328,681.47	133,337.00	.00	8,427,258.47	6,404,176.66
North Georgia College	4,282,180.00	1,359,578.83	348,137.76	.00	5,989,896.59	4,549,013.68
Savannah State College	6,907,289.00	1,687,092.16	1,439,080.82	.00	10,033,461.98	6,577,792.24
Southern Technical Institute	4,506,800.00	2,019,366.51	265,573.22	3,599.14	6,795,338.87	5,336,903.61
Valdosta State College	9,420,750.00	3,752,640.10	1,086,460.61	.00	14,259,850.71	10,100,943.47
West Georgia College	12,004,036.00	3,451,984.22	718,823.42	.00	16,174,843.64	12,503,135.09
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	4,511,200.00	1,440,854.94	958,936.75	.00	6,910,991.69	4,540,588.66
Albany Junior College	3,149,057.00	926,071.70	407,352.78	.00	4,482,481.48	3,315,172.38
Atlanta Junior College	2,511,700.00	849,768.92	747,121.40	.00	4,108,590.32	2,382,793.98
Bainbridge Junior College	1,583,000.00	289,287.03	274,952.18	.00	2,147,239.21	1,493,605.32
Brunswick Junior College	2,303,000.00	595,145.33	514,012.36	.00	3,412,157.69	2,345,968.46
Clayton Junior College	3,672,900.00	1,362,631.64	574,109.58	.00	5,609,641.22	3,981,327.68
Dalton Junior College	2,509,910.00	719,729.36	398,062.64	.00	3,627,702.00	2,395,036.80
Emanuel County Junior College	1,163,800.00	166,465.45	13,288.51	.00	1,343 553.96	1,000,576.83
Floyd Junior College	2,620,660.00	706,805.94	405,096.83	.00	3,732,562.77	2,531,572.60
Gainesville Junior College	2,361,600.00	697,158.54	177,878.25	.00	3,236,636.79	2,453,282.07
Gordon Junior College	2,021,800.00	475,412.34	156,924.01	.00	2,654,136.35	1,743,514.87
Macon Junior College	3,148,700.00	1,199,522.41	299,932.97	.00	4,648,155.38	3,475,137.34
Middle Georgia College	3,367,155.00	707,785.95	244,928.11	.00	4,319.869.06	3,301,559.14
South Georgia College	2,561,500.00	696,823.59	893,825.35	.00	4,152,148.94	2,505,646.43
Waycross Junior College	1,174,600.00	218,384.53	56,186.29	.00	1,449,170.82	1,043,342.50
OTHER						
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00	.00
	$365,454,319.00	$123,925,337.73	$ 87,224,063.52	$ 3,599.14	$576,607,319.39	$381,111,777.11

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1982

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 10,121,677.58	$ 15,126,843.14	$ 6,634,024.54	$ .00	$ 76,421,773.38	$(-) 82,771.42	$ 76,339,001.96
3,535,386.50	13,262,483.64	2,065,740.29	.00	71,870,381.57	3,986.70	71,874,368.27
11,000,857.80	8,323,534.52	3,966,872.71	754,579.95	58,083,682.04	(-) 57,385.13	58,026,296.91
16,562,452.53	30,504,037.36	13,099,348.40	183,762.53	161,774,660.67	22,320.48	161,796,981.15
1,122,534.19	1,765,876.40	1,066,076.80	.00	10,011,627.83	(-) 26,654.83	9,984,973.00
222,717.30	1,877,540.24	172,469.02	.00	8,249,968.08	165.22	8,250,133.30
136,068.07	1,725,649.47	258,141.71	.00	9,523,839.15	(-) 1,325.52	9,522,513.63
350,280.41	2,478,102.90	464,677.22	.00	13,079,865.65	1,209.28	13,081,074.93
2,265,877.54	1,903,213.74	1,265,334.97	.00	12,001,396.03	115,869.38	12,117,265.41
167,118.58	1,963,889.78	255,142.87	.00	9,309,240.48	(-) 3,547.60	9,305,692.88
895,685.95	3,479,970.38	892,895.23	.00	20,879,783.98	601.21	20,880,385.19
309,818.51	1,524,594.11	278,843.96	.00	7,908,589.28	4,355.54	7,912,944.82
75,059.05	1,838,605.02	58,277.95	.00	8,376,118.68	51,139.79	8,427,258.47
134,787.01	1,089,604.26	213,350.75	.00	5,986,755.70	3,140.89	5,989,896.59
643,488.61	2,013,496.97	795,592.21	.00	10,030,370.03	3,091.95	10,033,461.98
140,330.07	1,192,278.22	125,243.15	.00	6,794,755.05	583.82	6,795,338.87
402,692.54	3,043,269.72	683,768.07	.00	14,230,673.80	29,176.91	14,259,850.71
262,505.01	2,947,152.62	456,318.41	.00	16,169,111.13	5,732.51	16.174,843.64
456,670.23	1,413,223.39	502,266.52	.00	6,912,748.80	(-) 1,757.11	6,910,991.69
187,710.39	758,618.18	219,642.39	.00	4,481,143.34	1,338.14	4,482,481.48
439,199.46	954,286.25	307,921.94	.00	4,084,201.63	24,388.69	4,108,590.32
171,140.13	345,211.64	103,812.05	.00	2,113,769.14	33,470.07	2,147,239.21
313,861.25	552,148.92	200,151.11	.00	3,412,129.74	27.95	3,412,157.69
184,383.86	1,020,747.06	389,725.72	.00	5,576,184.32	33,456.90	5,609,641.22
311,248.32	834,353.64	86,814.32	.00	3,627,453.08	248.92	3,627,702.00
240.00	329,669.78	13,048.51	.00	1,343,535.12	18.84	1,343,553.96
216,733.94	795,481.48	188,362.89	.00	3,732,150.91	411.86	3,732,562.77
86,789.42	605,372.65	91,088.83	.00	3,236,532.97	103.82	3,236,636.79
89,980.01	704,754.88	66,944.00	.00	2,605,193.76	48,942.59	2,654,136.35
191,591.81	867,821.01	108,341.16	.00	4,642,891.32	5,264.06	4,648,155.38
36,220.38	757,947.12	208,707.73	.00	4,304,434.37	15,434.69	4,319,869.06
313,011.09	752,610.21	580,814.26	.00	4,152,081.99	66.95	4,152,148.94
.00	319,774.66	56,186.29	.00	1,419,303.45	29,867.37	1,449,170.82
.00	.00	.00	.00	.00	.00	.00
$ 51,348,117.54	$107,072,163.36	$ 35,875,945.98	$ 938,342.48	$576,346,346.47	$ 260,972.92	$576,607,319.39

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1982

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology						
Engineering Experiment Station	$ 4,929,105.00	$10,988,410.12	$25,641,092.17	$ .00	$ 41,558,607.29	$ 9,020,942.74
Engineering Extension Division	898,400.00	1,284,788.67	38,322.07	.00	2,221,510.74	1,105,383.67
Medical College of Georgia						
Eugene Talmadge Memorial Hospital	21,332,903.00	37,706,605.98	2,853,928.01	2,798,742.50	64,692,179.49	38,997,813.83
Family Practice Residency Program	4,249,786.00	.00	.00	.00	4,249,786.00	203,998.71
Georgia Radiation Therapy Center	305,872.00	491,385.70	.00	.00	797,257.70	564,467.72
University of Georgia						
Agricultural Experiment Station	18,127,393.00	5,989,721.31	4,881,886.59	.00	28,999,000.90	16,994,212.05
Cooperative Extension Service	17,651,251.00	4,762,640.01	4,708,249.48	.00	27,122,140.49	19,334,766.07
Marine Institute	497,693.00	86,232.26	222,265.44	.00	806,190.70	324,196.15
Marine Resources Extension Center	683,827.00	117,008.25	.00	.00	800,835.25	529,306.70
Veterinary Medicine Experiment Station	1,603,550.00	691.89	.00	.00	1,604,241.89	722,695.58
Veterinary Medicine Teaching Hospital	351,365.00	1,031,279.34	.00	.00	1,382,644.34	640,115.39
OTHER						
Skidaway Institute of Oceanography	910,862.00	347,474.65	1,553,659.74	.00	2,811,996.39	758,114.19
	$71,542,007.00	$62,806,238.18	$39,899,403.50	$ 2,798,742.50	$177,046,391.18	$89,196,012.80

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1982

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 17,141,728.31	$ 6,527,420.97	$ 8,499,363.86	$ 396,689.62	$ 41,586,145.50	$(-) 27,538.21	$ 41,558,607.29
3,879.98	697,330.39	1,436.01	410,025.63	2,218,055.68	3,455.06	2,221,510.74
2,158,198.89	20,648,532.07	695,729.12	.00	62,500,273.91	2,191,905.58	64,692,179.49
.00	93,232.36	.00	3,957,053.74	4,254,284.81	(-) 4,498.81	4,249,786.00
.00	223,265.02	.00	.00	787,732.74	9,524.96	797,257.70
3,430,829.50	7,123,054.53	1,451,057.09	.00	28,999,153.17	(-) 152.27	28,999,000.90
3,483,822.96	3,076,385.32	1,224,426.52	.00	27,119,400.87	2,739.62	27,122,140.49
167,653.62	259,488.16	54,611.82	.00	805,949.75	240.95	806,190.70
.00	271,528.13	.00	.00	800,834.83	.42	800,835.25
.00	359,620.93	.00	521,914.14	1,604,230.65	11.24	1,604,241.89
.00	742,528.95	.00	.00	1,382,644.34	.00	1,382,644.34
750,005.23	500,222.46	803,654.51	.00	2,811,996.39	.00	2,811,996.39
$ 27,136,118.49	$ 40,522,609.29	$ 12,730,278.93	$ 5,285,683.13	$174,870,702.64	$ 2,175,688.54	$177,046,391.18

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1982

	FUNDS AVAILABLE				
	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 8,507,908.99	$(-) 943,929.32	$ 7,563,979.67	$ 2,301,506.05	$ 9,865,485.72
Georgia State University	1,472,799.68	(-) 29,667.32	1,443,132.36	2,319,385.28	3,762,517.64
Medical College of Georgia	1,840,045.79	(-) 35,461.00	1,804,584.79	355,455.30	2,160,040.09
University of Georgia	20,342,227.09	(-) 2,092,028.23	18,250,198.86	5,219,152.04	23,469,350.90
SENIOR COLLEGES					
Albany State College	1,142,580.13	(-) 30,863.16	1,111,716.97	.00	1,111,716.97
Armstrong State College	309,655.14	(-) 7,904.50	301,750.64	252,041.56	553,792.20
Augusta College	170,375.41	(-) 6,427.88	163,947.53	86,823.62	250,771.15
Columbus College	293,379.33	(-) 37,884.40	255,494.93	514,827.52	770,322.45
Fort Valley State College	891,239.33	.00	891,239.33	.00	891,239.33
Georgia College	999,288.26	(-) 3,313.36	995,974.90	311,274.66	1,307,249.56
Georgia Southern College	4,947,812.92	(-) 344,668.32	4,603,144.60	693,423.80	5,296,568.40
Georgia Southwestern College	1,250,753.13	.00	1,250,753.13	.00	1,250,753.13
Kennesaw College	316,629.01	(-) 7,833.89	308,795.12	280,491.76	589,286.88
North Georgia College	1,839,342.84	(-) 201,686.44	1,637,656.40	840,330.28	2,477,986.68
Savannah State College	867,657.31	.00	867,657.31	.00	867,657.31
Southern Technical Institute	596,705.97	(-) 138,137.71	458,568.26	324,400.99	782,969.25
Valdosta State College	3,216,095.86	(-) 217,054.24	2,999,041.62	204,728.89	3,203,770.51
West Georgia College	3,629,924.15	(-) 374,087.85	3,255,836.30	1,490,268.62	4,746,104.92
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	1,433,254.45	(-) 179,887.29	1,253,367.16	190,379.96	1,443,747.12
Albany Junior College	153,722.09	(-) 175.00	153,547.09	106,697.36	260,244.45
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	19,591.10	.00	19,591.10	15,010.29	34,601.39
Brunswick Junior College	124,949.57	.00	124,949.57	112,048.58	236,998.15
Clayton Junior College	222,204.35	(-) 2,468.00	219,736.35	109,933.96	329,670.31
Dalton Junior College	112,275.36	.00	112,275.36	106,595.56	218,870.92
Emanuel County Junior College	17,714.42	.00	17,714.42	37,977.41	55,691.83
Floyd Junior College	108,248.71	(-) 12,208.67	96,040.04	84,145.13	180,185.17
Gainesville Junior College	140,187.83	(-) 8,929.92	131,257.91	170,489.08	301,746.99
Gordon Junior College	223,163.02	(-) 60,531.72	162,631.30	74,682.19	237,313.49
Macon Junior College	144,362.96	(-) 3,652.00	140,710.96	159,363.66	300,074.62
Middle Georgia College	933,170.98	(-) 18,190.75	914,980.23	128,977.63	1,043,957.86
South Georgia College	393,670.86	.00	393,670.86	.00	393,670.86
Waycross Junior College	22,788.58	.00	22,788.58	11,166.94	33,955.52
OTHER					
Skidaway Institute of Oceanography	5,582.62	(-) 132.21	5,450.41	3,212.86	8,663.27
	$ 56,689,307.24	$(-) 4,757,123.18	$ 51,932,184.06	$ 16,504,790.98	$ 68,436,975.04

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1982

EXPENDITURES			EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
PERSONAL SERVICES	OPERATING EXPENSES	TOTAL EXPENDITURES		
$ 3,459,279.49	$ 3,134,991.67	$ 6,594,271.16	$ 3,271,214.56	$ 9,865,485.72
511,292.43	374,001.25	885,293.68	2,877,223.96	3,762,517.64
1,213,222.14	517,165.67	1,730,387.81	429,652.28	2,160,040.09
10,313,814.83	6,494,672.21	16,808,487.04	6,660,863.86	23,469,350.90
796,592.73	381,896.36	1,178,489.09	(-) 66,772.12	1,111,716.97
49,306.00	158,265.11	207,571.11	346,221.09	553,792.20
103,171.13	17,976.74	121,147.87	129,623.28	250,771.15
136,492.96	54,657.56	191,150.52	579,171.93	770,32[illegible].45
619,490.03	253,700.32	873,190.35	18,048.98	891,239.33
445,771.23	441,044.13	886,815.36	420,434.20	1,307,249.56
2,645,117.48	1,681,294.31	4,326,411.79	970,156.61	5,296,568.40
737,517.13	508,550.29	1,246,067.42	4,685.71	1,250,753.13
187,391.37	25,929.79	213,321.16	375,965.72	589,286.88
1,099,728.18	540,689.84	1,640,418.02	837,568.66	2,477,986.68
424,701.17	428,291.50	852,992.67	14,664.64	867,657.31
263,760.78	201,967.50	465,728.28	317,240.97	782,969.25
1,779,422.85	915,243.61	2,694,666.46	509,104.05	3,203,770.51
1,175,922.51	1,704,394.11	2,880,316.62	1,865,788.30	4,746,104.92
835,109.02	506,854.20	1,341,963.22	101,783.90	1,443,747.12
96,682.43	22,437.16	119,119.59	141,124.86	260,244.45
.00	.00	.00	.00	.00
10,820.63	2,709.25	13,529.88	21,071.51	34,601.39
84,438.13	12,364.23	96,802.36	140,195.79	236,998.15
117,099.54	23,866.64	140,966.18	188,704.13	329,670.31
78,579.02	12,075.53	90,654.55	128,216.37	218,870.92
.00	650.26	650.26	55,041.57	55,691.83
68,824.22	10,704.19	79,528.41	100,656.76	180,185.17
87,503.88	18,555.02	106,058.90	195,688.09	301,746.99
139,964.56	63,906.70	203,871.26	33,442.23	237,313.49
75,912.57	15,832.29	91,744.86	208,329.76	300,074.62
691,395.75	304,138.28	995,534.03	48,423.83	1,043,957.86
212,186.62	165,362.85	377,549.47	16,121.39	393,670.86
12,537.94	2,478.72	15,016.66	18,938.86	33,955.52
.00	4,797.12	4,797.12	3,866.15	8,663.27
$ 28,473,048.75	$ 19,001,464.41	$ 47,474,513.16	$ 20,962,461.88	$ 68,436,975.04

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1982

	FUNDS AVAILABLE					
	STATE FUNDS	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ 6,225,713.00	$ 3,944,441.86	$ 943,929.32	$11,114,084.18	$ .00	$11,114,084.18
Georgia State University	959,000.00	168,891.94	29,667.32	1,157,559.26	.00	1,157,559.26
Medical College of Georgia	2,535,200.00	851,592.53	35,461.00	3,422,253.53	.00	3,422,253.53
University of Georgia	318,600.00	1,587,367.02	2,092,028.23	3,997,995.25	.00	3,997,995.25
SENIOR COLLEGES						
Albany State College	312,940.00	2,590.70	30,863.16	346,393.86	.00	346,393.86
Armstrong State College	46,000.00	76,348.74	7,904.50	130,253.24	.00	130,253.24
Augusta College	311,025.00	37,245.82	6,427.88	354,698.70	2,885.79	357,584.49
Columbus College	51,260.00	95,170.10	37,884.40	184,314.50	.00	184,314.50
Fort Valley State College	183,069.00	353,033.43	.00	536,102.43	.00	536,102.43
Georgia College	208,098.00	16,009.78	3,313.36	227,421.14	.00	227,421.14
Georgia Southern College	133,398.00	182,683.64	344,668.32	660,749.96	.00	660,749.96
Georgia Southwestern College	34,900.00	33,789.83	.00	68,689.83	.00	68,689.83
Kennesaw College	2,630.00	33,748.51	7,833.89	44,212.40	17,325.13	61,537.53
North Georgia College	89,100.00	84,418.89	201,686.44	375,205.33	.00	375,205.33
Savannah State College	361,117.00	.00	.00	361,117.00	.00	361,117.00
Southern Technical Institute	99,943.00	85,779.47	138,137.71	323,860.18	.00	323,860.18
Valdosta State College	126,855.00	98,900.10	217,054.24	442,809.34	.00	442,809.34
West Georgia College	58,800.00	33,166.36	374,087.85	466,054.21	.00	466,054.21
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	75,000.00	1,948.45	179,887.29	256,835.74	.00	256,835.74
Albany Junior College	25,819.00	13,073.46	175.00	39,067.46	.00	39,067.46
Atlanta Junior College	10,650.00	.00	.00	10,650.00	.00	10,650.00
Bainbridge Junior College	.00	3,225.35	.00	3,225.35	.00	3,225.35
Brunswick Junior College	8,040.00	11,566.03	.00	19,606.03	.00	19,606.03
Clayton Junior College	121,051.00	18,893.02	2,468.00	142,412.02	1,250.01	143,662.03
Dalton Junior College	74,640.00	.00	.00	74,640.00	.00	74,640.00
Emanuel County Junior College	15,600.00	13,049.09	.00	28,649.09	65,823.34	94,472.43
Floyd Junior College	93,480.00	24,843.83	12,208.67	130,532.50	80,970.70	211,503.20
Gainesville Junior College	60,000.00	.00	8,929.92	68,929.92	.00	68,929.92
Gordon Junior College	84,170.00	3,200.00	60,531.72	147,901.72	.00	147,901.72
Macon Junior College	79,436.00	13,102.57	3,652.00	96,190.57	95,573.37	191,763.94
Middle Georgia College	2,077.00	522.22	18,190.75	20,789.97	.00	20,789.97
South Georgia College	261,253.00	5,346.46	.00	266,599.46	.00	266,599.46
Waycross Junior College	19,800.00	8,400.00	.00	28,200.00	.00	28,200.00
OTHER						
Skidaway Institute of Oceanography	13,000.00	9,102.03	132.21	22,234.24	.00	22,234.24
	$13,001,664.00	$ 7,811,451.23	$ 4,757,123.18	$25,570,238.41	$ 263,828.34	$25,834,066.75

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1982

EXPENDITURES					
CAPITAL OUTLAY					
PERSONAL SERVICES	OTHER COSTS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 141,065.04	$10,973,019.14	$ .00	$11,114,084.18	$ .00	$11,114,084.18
.00	1,157,559.26	.00	1,157,559.26	.00	1,157,559.26
.00	940,155.36	2,500,360.00	3,440,515.36	(-) 18,261.83	3,422,253.53
.00	3,986,828.73	.00	3,986,828.73	11,166.52	3,997,995.25
.00	349,810.33	.00	349,810.33	(-) 3,416.47	346,393.86
.00	130,253.24	.00	130,253.24	.00	130,253.24
.00	357,242.38	.00	357,242.38	342.11	357,584.49
7,279.14	177,029.92	.00	184,309.06	5.44	184,314.50
.00	583,571.23	.00	583,571.23	(-) 47,468.80	536,102.43
.00	207,190.73	.00	207,190.73	20,230.41	227,421.14
.00	489,654.96	.00	489,654.96	171,095.00	660,749.96
.00	62,774.74	.00	62,774.74	5,915.09	68,689.83
.00	55,957.99	.00	55,957.99	5,579.54	61,537.53
.00	374,819.58	.00	374,819.58	385.75	375,205.33
.00	360,139.35	.00	360,139.35	977.65	361,117.00
47,690.50	275,820.00	.00	323,510.50	349.68	323,860.18
.00	395,306.34	.00	395,306.34	47,503.00	442,809.34
.00	456,397.69	.00	456,397.69	9,656.52	466,054.21
.00	256,510.04	.00	256,510.04	325.70	256,835.74
.00	37,528.02	.00	37,528.02	1,539.44	39,067.46
.00	7,274.87	.00	7,274.87	3,375.13	10,650.00
.00	2,536.50	.00	2,536.50	688.85	3,225.35
.00	19,600.21	.00	19,600.21	5.82	19,606.03
.00	138,040.20	.00	138,040.20	5,621.83	143,662.03
.00	71,654.00	.00	71,654.00	2,986.00	74,640.00
.00	19,589.25	.00	19,589.25	74,883.18	94,472.43
.00	133,336.76	.00	133,336.76	78,166.44	211,503.20
.00	68,929.92	.00	68,929.92	.00	68,929.92
.00	144,327.23	.00	144,327.23	3,574.49	147,901.72
.00	80,526.96	.00	80,526.96	111,236.98	191,763.94
.00	20,103.23	.00	20,103.23	686.74	20,789.97
.00	266,503.76	.00	266,503.76	95.70	266,599.46
.00	28,129.00	.00	28,129.00	71.00	28,200.00
.00	22,234.24	.00	22,234.24	.00	22,234.24
$ 196,034.68	$22,650,355.16	$ 2,500,360.00	$25,346,749.84	$ 487,316.91	$25,834,066.75

SUMMARY OF OTHER EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

SUMMARY OF OTHER EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:				
MEDICAL COLLEGE OF GEORGIA				
Satellite Medical Facility Program				
Personal Services				
Salaries and Wages	$ 369,596.74			
Employer's Contributions for:				
F.I.C.A.	7,662.29			
Group Insurance	10,992.70	$ 388,251.73		
Other Costs				
Travel	$ 67.14			
Per Diem, Fees and Contracts				
Contracts	111,689.53	111,756.67	$ 500,008.40	
Special Desegregation Programs				
Personal Services				
Salaries and Wages	$ 103,464.64			
Employer's Contributions for:				
F.I.C.A.	6,339.87			
Group Insurance	1,878.21	$ 111,682.72		
Other Costs				
Travel	$ 3,532.02			
Supplies and Materials	8,933.08			
Repairs and Maintenance	2,206.15			
Rents (Other than Real Estate)	655.00			
Tuition and Scholarships				
College Work Study Program	168.31			
Scholarships, Fellowships, Prizes, Awards and Other	102,118.82			
Other Expenditures	2,220.12			
Publications and Printing	5,751.42			
Equipment Purchases	1,542.54			
Computer Charges	13.12			
Telecommunications	489.50			
Per Diem, Fees and Contracts				
Per Diem and Fees	15,258.75	142,888.83	254,571.55	$ 754,579.95
UNIVERSITY OF GEORGIA				
Office of Minority Business Enterprise				
Personal Services				
Salaries and Wages		$ 73,574.89		
Employer's Contributions for:				
F.I.C.A.		4,869.22		
Group Insurance		1,331.34	$ 79,775.45	
Other Costs				
Travel		$ 7,857.76		
Supplies and Materials		17,903.46		
Repairs and Maintenance		806.00		
Other Expenditures		318.60		
Publications and Printing		7,754.70		
Telecommunications		7,426.30		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 25,045.25			
Contracts	36,875.01	61,920.26	103,987.08	183,762.53
				$ 938,342.48

OTHER ORGANIZED ACTIVITIES

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:			
GEORGIA INSTITUTE OF TECHNOLOGY			
Engineering Experiment Station			
Agricultural Research			
Personal Services			
Salaries and Wages	$ 307,152.94		
Employer's Contributions for:			
F.I.C.A.	17,688.98		
Group Insurance	6,026.02		
Liability Insurance	86.61	$ 330,954.55	
Other Costs			
Travel	$ 9,470.11		
Supplies and Materials	14,375.62		
Repairs and Maintenance	1,460.78		
Rents (Other than Real Estate)	728.80		
Workers' Compensation and Indemnities	420.75		
Other Expenditures	2,638.33		
Publications and Printing	335.05		
Equipment Purchases	34,552.95		
Computer Charges	223.10		
Per Diem, Fees and Contracts			
Per Diem and Fees	1,529.58	65,735.07	$ 396,689.62

OTHER ORGANIZED ACTIVITIES continued

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued

GRADUATE INSTITUTIONS: continued				
GEORGIA INSTITUTE OF TECHNOLOGY continued				
Engineering Extension Division				
Advanced Technology Development Center				
Personal Services				
Salaries and Wages	$ 207,842.92			
Employer's Contributions for:				
F.I.C.A.	12,067.24			
Group Insurance	4,621.60			
Liability Insurance	66.07	$ 224,597.83		
Other Costs				
Travel	$ 19,685.35			
Supplies and Materials	8,268.90			
Repairs and Maintenance	259.10			
Rents (Other than Real Estate)	1,070.00			
Workers' Compensation and Indemnities	292.19			
Other Expenditures	6,560.34			
Publications and Printing	7,229.93			
Equipment Purchases	32,101.49			
Computer Charges	2,146.25			
Telecommunications	5,823.89			
Per Diem, Fees and Contracts				
Per Diem and Fees	68,984.28	152,421.72	$ 377,019.55	$ 773,709.17
MEDICAL COLLEGE OF GEORGIA				
Family Practice Residency Program				
Capitation Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			$ 1,815,327.00	
New Program Development Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			224,998.85	
Residency Capitation Grants				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			1,781,727.89	
Student Preceptorships				
Personal Services				
Salaries and Wages		$ 500.00		
Other Costs				
Tuition and Scholarships				
Scholarships, Fellowships, Prizes, Awards and Other	$ 70,500.00			
Per Diem, Fees and Contracts				
Per Diem and Fees	64,000.00	134,500.00	135,000.00	3,957,053.74
UNIVERSITY OF GEORGIA				
Veterinary Medicine Experiment Station				
Agricultural Research				
Personal Services				
Salaries and Wages	$ 149,550.03			
Employer's Contributions for:				
F.I.C.A.	7,670.83			
Group Insurance	7,792.07	$ 165,012.93		
Other Costs				
Travel	$ 3,022.35			
Motor Vehicle Expenses	1,124.01			
Supplies and Materials	87,414.12			
Repairs and Maintenance	17,430.51			
Other Expenditures	5,943.01			
Publications and Printing	196.00			
Equipment Purchases	18,956.74			
Telecommunications	1,793.72			
Per Diem, Fees and Contracts				
Per Diem and Fees	175.26	136,055.72	$ 301,068.65	
Disease Research				
Personal Services				
Salaries and Wages		$ 19,890.00		
Other Costs				
Motor Vehicle Equipment Purchases	$ 11,158.53			
Supplies and Materials	5,909.36			
Equipment Purchases	34,006.16	51,074.05	70,964.05	

OTHER ORGANIZED ACTIVITIES continued			
EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued			
GRADUATE INSTITUTIONS: continued			
UNIVERSITY OF GEORGIA continued			
Veterinary Medicine Experiment Station continued			
Fire Ant Research			
Other Costs			
Travel	$ 105.70		
Supplies and Materials	2,282.27		
Equipment Purchases	147,493.47	$ 149,881.44	$ 521,914.14
			$ 5,252,677.05
SPONSORED OPERATIONS			
GRADUATE INSTITUTIONS:			
GEORGIA INSTITUTE OF TECHNOLOGY			
Engineering Extension Division			
Advanced Technology Development Center			
Personal Services			
Salaries and Wages	$ 25,781.35		
Employer's Contribution for: Retirement	2,742.38	$ 28,523.73	
Other Costs			
Travel	$ 3,025.69		
Supplies and Materials	108.67		
Rents (Other than Real Estate)	50.00		
Other Expenditures	364.87		
Publications and Printing	240.75		
Computer Charges	157.27		
Telecommunications	535.10	4,482.35	33,006.08
			$ 5,285,683.13
UNEXPENDED PLANT FUND			
GRADUATE INSTITUTIONS:			
MEDICAL COLLEGE OF GEORGIA			
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations			
Other Costs			
Equipment Purchases		$ 131,800.00	
Per Diem, Fees and Contracts			
Contracts		2,368,560.00	$ 2,500,360.00
			$ 8,724,385.61

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Institute of Technology provided for expenditures totaling $83,208,529.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 36,619,000.00	$ 36,619,000.00	$ .00
Other Revenues Retained	46,589,529.00	39,720,001.96	(-) 6,869,527.04
	$ 83,208,529.00	$ 76,339,001.96	$(-) 6,869,527.04
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 45,049,830.00	$ 44,539,228.12	$(-) 510,601.88
Sponsored Operations	11,200,120.00	10,121,677.58	(-) 1,078,442.42
Operating Expenses			
Education, General and Departmental Services	19,070,125.00	15,126,843.14	(-) 3,943,281.86
Sponsored Operations	7,888,454.00	6,634,024.54	(-) 1,254,429.46
	$ 83,208,529.00	$ 76,421,773.38	$(-) 6,786,755.62
Excess of Funds Available over Expenditures		$(-) 82,771.42	$(-) 82,771.42

OTHER ORGANIZED ACTIVITIES

ENGINEERING EXPERIMENT STATION

The total approved budget for the Engineering Experiment Station operations of Georgia Institute of Technology provided for expenditures totaling $51,972,091.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,929,105.00	$ 4,929,105.00	$ .00
Other Revenues Retained	47,042,986.00	36,629,502.29	(-) 10,413,483.71
	$ 51,972,091.00	$ 41,558,607.29	$(-) 10,413,483.71
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,291,149.00	$ 9,020,942.74	$(-) 270,206.26
Sponsored Operations	19,736,235.00	17,141,728.31	(-) 2,594,506.69
Operating Expenses			
Education, General and Departmental Services	6,380,900.00	6,527,420.97	146,520.97
Sponsored Operations	16,165,006.00	8,499,363.86	(-) 7,665,642.14
Agricultural Research	398,801.00	396,689.62	(-) 2,111.38
	$ 51,972,091.00	$ 41,586,145.50	$(-) 10,385,945.50
Excess of Funds Available over Expenditures		$(-) 27,538.21	$(-) 27,538.21

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $146,520.97. Actual funds available were $10,413,483.71 less than anticipated and actual expenditures were $10,385,945.50 less than approved budget provisions which resulted in expenditures exceeding funds available by $27,538.21.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

ENGINEERING EXTENSION DIVISION

The total approved budget for the Engineering Extension Division operations of Georgia Institute of Technology provided for expenditures totaling $2,377,624.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 898,400.00	$ 898,400.00	$ .00
Other Revenues Retained	1,479,224.00	1,323,110.74	(-) 156,113.26
	$ 2,377,624.00	$ 2,221,510.74	$(-) 156,113.26
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,171,219.00	$ 1,105,383.67	$(-) 65,835.33
Sponsored Operations	35,000.00	3,879.98	(-) 31,120.02
Operating Expenses			
Education, General and Departmental Services	742,872.00	697,330.39	(-) 45,541.61
Sponsored Operations	15,000.00	1,436.01	(-) 13,563.99
Advanced Technology Development Center	413,533.00	410,025.63	(-) 3,507.37
	$ 2,377,624.00	$ 2,218,055.68	$(-) 159,568.32
Excess of Funds Available over Expenditures		$ 3,455.06	$ 3,455.06

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology provided for expenditures totaling $12,756,274.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,225,713.00	$ 6,225,713.00	$ .00
Other Revenues Retained	6,530,561.00	4,888,371.18	(-) 1,642,189.82
	$ 12,756,274.00	$ 11,114,084.18	$(-) 1,642,189.82
EXPENDITURES			
Capital Outlay	$ 12,756,274.00	$ 11,114,084.18	$(-) 1,642,189.82
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA STATE UNIVERSITY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia State University provided for expenditures totaling $74,060,008.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 50,873,744.00	$ 50,873,744.00	$ .00
Other Revenues Retained	23,186,264.00	21,000,624.27	(-) 2,185,639.73
	$ 74,060,008.00	$ 71,874,368.27	$(-) 2,185,639.73
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 54,050,458.00	$ 53,006,771.14	$(-) 1,043,686.86
Sponsored Operations	4,000,000.00	3,535,386.50	(-) 464,613.50
Operating Expenses			
Education, General and Departmental Services	13,509,550.00	13,262,483.64	(-) 247,066.36
Sponsored Operations	2,500,000.00	2,065,740.29	(-) 434,259.71
	$ 74,060,008.00	$ 71,870,381.57	$(-) 2,189,626.43
Excess of Funds Available over Expenditures		$ 3,986.70	$ 3,986.70

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia State University provided for expenditures totaling $1,581,616.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 959,000.00	$ 959,000.00	$ .00
Other Revenues Retained	622,616.00	198,559.26	(-) 424,056.74
	$ 1,581,616.00	$ 1,157,559.26	$(-) 424,056.74
EXPENDITURES			
Capital Outlay	$ 1,581,616.00	$ 1,157,559.26	$(-) 424,056.74
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the Medical College of Georgia provided for expenditures totaling $61,164,395.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 36,397,700.00	$ 36,397,700.00	$ .00
Other Revenues Retained	24,766,695.00	21,628,596.91	(-) 3,138,098.09
	$ 61,164,395.00	$ 58,026,296.91	$(-) 3,138,098.09
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 34,249,126.00	$ 34,037,837.06	$(-) 211,288.94
Sponsored Operations	11,457,831.00	11,000,857.80	(-) 456,973.20
Operating Expenses			
Education, General and Departmental Services	9,143,298.00	8,323,534.52	(-) 819,763.48
Sponsored Operations	5,564,140.00	3,966,872.71	(-) 1,597,267.29
Satellite Medical Facility Program	500,000.00	500,008.40	8.40
Special Desegregation Programs	250,000.00	254,571.55	4,571.55
	$ 61,164,395.00	$ 58,083,682.04	$(-) 3,080,712.96
Excess of Funds Available over Expenditures		$(-) 57,385.13	$(-) 57,385.13

The above comparison indicates that the Satellite Medical Facility Program was overspent in the amount of $8.40 and the Special Desegregation Programs were overspent in the amount of $4,571.55. These overexpenditures are in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Eugene Talmadge Memorial Hospital operations of the Medical College of Georgia provided for expenditures totaling $61,666,513.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 21,332,903.00	$ 21,332,903.00	$ .00
Other Revenues Retained	40,333,610.00	40,560,533.99	226,923.99
	$ 61,666,513.00	$ 61,893,436.99	$ 226,923.99
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	2,798,742.50	2,798,742.50
	$ 61,666,513.00	$ 64,692,179.49	$ 3,025,666.49
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 39,003,691.00	$ 38,997,813.83	$(-) 5,877.17
Sponsored Operations	2,318,194.00	2,158,198.89	(-) 159,995.11
Operating Expenses			
Education, General and Departmental Services	19,745,828.00	20,648,532.07	902,704.07
Sponsored Operations	598,800.00	695,729.12	96,929.12
	$ 61,666,513.00	$ 62,500,273.91	$ 833,760.91
Excess of Funds Available over Expenditures		$ 2,191,905.58	$ 2,191,905.58

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $902,704.07 and Operating Expenses of Sponsored Operations were overspent by $96,929.12. Actual funds available were $3,025,666.49 more than anticipated and actual expenditures were $833,760.91 more than approved budget provisions which resulted in funds available exceeding expenditures by $2,191,905.58. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

FAMILY PRACTICE RESIDENCY PROGRAM

The total approved budget for the Family Practice Residency Program operations of the Medical College of Georgia provided for expenditures totaling $4,249,786.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,249,786.00	$ 4,249,786.00	$ .00
EXPENDITURES			
Personal Services Education, General and Departmental Services	$ 106,426.00	$ 203,998.71	$ 97,572.71
Operating Expenses Education, General and Departmental Services	118,360.00	93,232.36	(-) 25,127.64
Capitation Contracts for Family Practice Residency	1,880,000.00	1,815,327.00	(-) 64,673.00
New Program Development Contracts for Family Practice Residency	225,000.00	224,998.85	(-) 1.15
Residency Capitation Grants	1,785,000.00	1,781,727.89	(-) 3,272.11
Student Preceptorships	135,000.00	135,000.00	.00
	$ 4,249,786.00	$ 4,254,284.81	$ 4,498.81
Excess of Funds Available over Expenditures		$(-) 4,498.81	$(-) 4,498.81

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $97,572.71. Actual funds available were the same as anticipated and actual expenditures were $4,498.81 more than approved budget provisions which resulted in expenditures exceeding funds available by $4,498.81.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

GEORGIA RADIATION THERAPY CENTER

The total approved budget for the Georgia Radiation Therapy Center operations of the Medical College of Georgia provided for expenditures totaling $720,171.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 305,872.00	$ 305,872.00	$ .00
Other Revenues Retained	414,299.00	491,385.70	77,086.70
	$ 720,171.00	$ 797,257.70	$ 77,086.70
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 503,171.00	$ 564,467.72	$ 61,296.72
Operating Expenses			
Education, General and Departmental Services	217,000.00	223,265.02	6,265.02
	$ 720,171.00	$ 787,732.74	$ 67,561.74
Excess of Funds Available over Expenditures		$ 9,524.96	$ 9,524.96

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $61,296.72 and Operating Expenses of Education, General and Departmental Services were overspent by $6,265.02. Actual funds available were $77,086.70 more than anticipated and actual expenditures were $67,561.74 more than approved budget provisions which resulted in funds available exceeding expenditures by $9,524.96. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Regular provided for expenditures totaling $1,174,932.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 35,200.00	$ 35,200.00	$ .00
Other Revenues Retained	1,139,732.00	887,053.53	(-) 252,678.47
	$ 1,174,932.00	$ 922,253.53	$(-) 252,678.47
EXPENDITURES			
Capital Outlay	$ 1,174,932.00	$ 940,155.36	$(-) 234,776.64
Excess of Funds Available over Expenditures		$(-) 17,901.83	$(-) 17,901.83

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Eugene Talmadge Memorial Hospital provided for expenditures totaling $2,500,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,500,000.00	$ 2,500,000.00	$ .00
EXPENDITURES			
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	$ 2,500,000.00	$ 2,500,360.00	$ 360.00
Excess of Funds Available over Expenditures		$(-) 360.00	$(-) 360.00

The above comparison indicates that Capital Outlay - Eugene Talmadge Memorial Hospital Renovations was overspent in the amount of $360.00. This overexpenditure is in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the University of Georgia provided for expenditures totaling $165,394,885.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 98,667,660.00	$ 98,667,660.00	$ .00
Other Revenues Retained	66,727,225.00	63,129,321.15	(-) 3,597,903.85
	$ 165,394,885.00	$ 161,796,981.15	$(-) 3,597,903.85
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 102,244,943.00	$ 101,425,059.85	$(-) 819,883.15
Sponsored Operations	18,500,000.00	16,562,452.53	(-) 1,937,547.47
Operating Expenses			
Education, General and Departmental Services	29,966,179.00	30,504,037.36	537,858.36
Sponsored Operations	14,500,000.00	13,099,348.40	(-) 1,400,651.60
Office of Minority Business Enterprise	183,763.00	183,762.53	(-) .47
	$ 165,394,885.00	$ 161,774,660.67	$(-) 3,620,224.33
Excess of Funds Available over Expenditures		$ 22,320.48	$ 22,320.48

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $537,858.36. Actual funds available were $3,597,903.85 less than anticipated and actual expenditures were $3,620,224.33 less than approved budget provisions which resulted in funds available exceeding expenditures by $22,320.48.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

OTHER ORGANIZED ACTIVITIES

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Agricultural Experiment Stations operations of the University of Georgia provided for expenditures totaling $30,465,825.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 18,127,393.00	$ 18,127,393.00	$ .00
Other Revenues Retained	12,338,432.00	10,871,607.90	(-) 1,466,824.10
	$ 30,465,825.00	$ 28,999,000.90	(-) 1,466,824.10
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 17,186,793.00	$ 16,994,212.05	$(-) 192,580.95
Sponsored Operations	3,875,000.00	3,430,829.50	(-) 444,170.50
Operating Expenses			
Education, General and Departmental Services	7,279,032.00	7,123,054.53	(-) 155,977.47
Sponsored Operations	2,125,000.00	1,451,057.09	(-) 673,942.91
	$ 30,465,825.00	$ 28,999,153.17	$(-) 1,466,671.83
Excess of Funds Available over Expenditures		$(-) 152.27	$(-) 152.27

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Cooperative Extension Service operations of the University of Georgia provided for expenditures totaling $29,442,451.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 17,651,251.00	$ 17,651,251.00	$ .00
Other Revenues Retained	11,791,200.00	9,470,889.49	(-) 2,320,310.51
	$ 29,442,451.00	$ 27,122,140.49	$(-) 2,320,310.51
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 19,681,551.00	$ 19,334,766.07	$(-) 346,784.93
Sponsored Operations	4,590,000.00	3,483,822.96	(-) 1,106,177.04
Operating Expenses			
Education, General and Departmental Services	3,160,900.00	3,076,385.32	(-) 84,514.68
Sponsored Operations	2,010,000.00	1,224,426.52	(-) 785,573.48
	$ 29,442,451.00	$ 27,119,400.87	$(-) 2,323,050.13
Excess of Funds Available over Expenditures		$ 2,739.62	$ 2,739.62

MARINE INSTITUTE

The total approved budget for the Marine Institute operations of the University of Georgia provided for expenditures totaling $908,209.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 497,693.00	$ 497,693.00	$ .00
Other Revenues Retained	410,516.00	308,497.70	(-) 102,018.30
	$ 908,209.00	$ 806,190.70	$(-) 102,018.30
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 332,009.00	$ 324,196.15	$(-) 7,812.85
Sponsored Operations	246,000.00	167,653.62	(-) 78,346.38
Operating Expenses			
Education, General and Departmental Services	176,200.00	259,488.16	83,288.16
Sponsored Operations	154,000.00	54,611.82	(-) 99,388.18
	$ 908,209.00	$ 805,949.75	$(-) 102,259.25
Excess of Funds Available over Expenditures		$ 240.95	$ 240.95

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $83,288.16. Actual funds available were $102,018.30 less than anticipated and actual expenditures were $102,259.25 less than approved budget provisions which resulted in funds available exceeding expenditures by $240.95.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Marine Resources Extension Center operations of the University of Georgia provided for expenditures totaling $821,119.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 683,827.00	$ 683,827.00	$ .00
Other Revenues Retained	137,292.00	117,008.25	(-) 20,283.75
	$ 821,119.00	$ 800,835.25	$(-) 20,283.75
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 538,476.00	$ 529,306.70	$(-) 9,169.30
Operating Expenses			
Education, General and Departmental Services	273,020.00	271,528.13	(-) 1,491.87
Sponsored Operations	9,623.00	.00	(-) 9,623.00
	$ 821,119.00	$ 800,834.83	$(-) 20,284.17
Excess of Funds Available over Expenditures		$ .42	$ .42

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Veterinary Medicine Experiment Station of the University of Georgia provided for expenditures totaling $1,603,550.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,603,550.00	$ 1,603,550.00	$ .00
Other Revenues Retained	.00	691.89	691.89
	$ 1,603,550.00	$ 1,604,241.89	$ 691.89
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 730,000.00	$ 722,695.58	$(-) 7,304.42
Operating Expenses			
Education, General and Departmental Services	353,550.00	359,620.93	6,070.93
Agricultural Research	300,000.00	301,068.65	1,068.65
Disease Research	70,000.00	70,964.05	964.05
Fire Ant Research	150,000.00	149,881.44	(-) 118.56
	$ 1,603,550.00	$ 1,604,230.65	$ 680.65
Excess of Funds Available over Expenditures		$ 11.24	$ 11.24

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $6,070.93 and Agricultural Research was overspent by $1,068.65.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

The above comparison also indicates that Disease Research was overspent in the amount of $964.05. This overexpenditure is in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982 as approved March 9, 1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

VETERINARY MEDICINE TEACHING HOSPITAL

The total approved budget for the Veterinary Medicine Teaching Hospital operations of the University of Georgia provided for expenditures totaling $1,451,365.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 351,365.00	$ 351,365.00	$ .00
Other Revenues Retained	1,100,000.00	1,031,279.34	(-) 68,720.66
	$ 1,451,365.00	$ 1,382,644.34	$(-) 68,720.66
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 658,697.00	$ 640,115.39	$(-) 18,581.61
Operating Expenses			
Education, General and Departmental Services	792,668.00	742,528.95	(-) 50,139.05
	$ 1,451,365.00	$ 1,382,644.34	$(-) 68,720.66
Excess of Funds Available over Expenditures		$ .00	$ .00

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Regular provided for expenditures totaling $7,408,567.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 275,000.00	$ 275,000.00	$ .00
Other Revenues Retained	7,133,567.00	3,265,523.17	(-) 3,868,043.83
	$ 7,408,567.00	$ 3,540,523.17	$(-) 3,868,043.83
EXPENDITURES			
Capital Outlay	$ 7,408,567.00	$ 3,529,876.17	$(-) 3,878,690.83
Excess of Funds Available over Expenditures		$ 10,647.00	$ 10,647.00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Agricultural Experiment Stations provided for expenditures totaling $43,600.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 43,600.00	$ 43,600.00	$ .00
Other Revenues Retained	.00	147,206.63	147,206.63
	$ 43,600.00	$ 190,806.63	$ 147,206.63
EXPENDITURES			
Capital Outlay	$ 43,600.00	$ 190,287.11	$ 146,687.11
Excess of Funds Available over Expenditures		$ 519.52	$ 519.52

The above comparison indicates that Capital Outlay was overspent by $146,687.11. Actual funds available were $147,206.63 more than anticipated and actual expenditures were $146,687.11 more than approved budget provisions which resulted in funds available exceeding expenditures by $519.52. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Cooperative Extension Service did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ .00	$ 266,665.45	$ 266,665.45
EXPENDITURES			
Capital Outlay	$ .00	$ 266,665.45	$ 266,665.45
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $266,665.45.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES

ALBANY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany State College provided for expenditures totaling $10,151,169.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,281,842.00	$ 6,281,842.00	$ .00
Other Revenues Retained	3,869,327.00	3,703,131.00	(-) 166,196.00
	$ 10,151,169.00	$ 9,984,973.00	$(-) 166,196.00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,958,358.00	$ 6,057,140.44	$ 98,782.44
Sponsored Operations	1,265,540.00	1,122,534.19	(-) 143,005.81
Operating Expenses			
Education, General and Departmental Services	1,798,571.00	1,765,876.40	(-) 32,694.60
Sponsored Operations	1,128,700.00	1,066,076.80	(-) 62,623.20
	$ 10,151,169.00	$ 10,011,627.83	$(-) 139,541.17
Excess of Funds Available over Expenditures		$(-) 26,654.83	$(-) 26,654.83

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $98,782.44. Actual funds available were $166,196.00 less than anticipated and actual expenditures were $139,541.17 less than approved budget provisions which resulted in expenditures exceeding funds available by $26,654.83.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany State College provided for expenditures totaling $351,940.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 312,940.00	$ 312,940.00	$ .00
Other Revenues Retained	39,000.00	33,453.86	(-) 5,546.14
	$ 351,940.00	$ 346,393.86	$(-) 5,546.14
EXPENDITURES			
Capital Outlay	$ 351,940.00	$ 349,810.33	$(-) 2,129.67
Excess of Funds Available over Expenditures		$(-) 3,416.47	$(-) 3,416.47

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

ARMSTRONG STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Armstrong State College provided for expenditures totaling $8,435,840.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,901,163.00	$ 5,901,163.00	$ .00
Other Revenues Retained	2,534,677.00	2,348,970.30	(-) 185,706.70
	$ 8,435,840.00	$ 8,250,133.30	$(-) 185,706.70
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,977,365.00	$ 5,977,241.52	$(-) 123.48
Sponsored Operations	346,816.00	222,717.30	(-) 124,098.70
Operating Expenses			
Education, General and Departmental Services	1,916,801.00	1,877,540.24	(-) 39,260.76
Sponsored Operations	194,858.00	172,469.02	(-) 22,388.98
	$ 8,435,840.00	$ 8,249,968.08	$(-) 185,871.92
Excess of Funds Available over Expenditures		$ 165.22	$ 165.22

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Armstrong State College provided for expenditures totaling $123,037.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 46,000.00	$ 46,000.00	$ .00
Other Revenues Retained	77,037.00	84,253.24	7,216.24
	$ 123,037.00	$ 130,253.24	$ 7,216.24
EXPENDITURES			
Capital Outlay	$ 123,037.00	$ 130,253.24	$ 7,216.24
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $7,216.24. Actual funds available were $7,216.24 more than anticipated and actual expenditures were $7,216.24 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Augusta College provided for expenditures totaling $9,627,687.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,493,415.00	$ 6,493,415.00	$ .00
Other Revenues Retained	3,134,272.00	3,029,098.63	(-) 105,173.37
	$ 9,627,687.00	$ 9,522,513.63	$(-) 105,173.37
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 7,397,536.00	$ 7,403,979.90	$ 6,443.90
Sponsored Operations	140,398.00	136,068.07	(-) 4,329.93
Operating Expenses			
Education, General and Departmental Services	1,768,674.00	1,725,649.47	(-) 43,024.53
Sponsored Operations	321,079.00	258,141.71	(-) 62,937.29
	$ 9,627,687.00	$ 9,523,839.15	$(-) 103,847.85
Excess of Funds Available over Expenditures		$(-) 1,325.52	$(-) 1,325.52

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $6,443.90. Actual funds available were $105,173.37 less than anticipated and actual expenditures were $103,847.85 less than approved budget provisions which resulted in expenditures exceeding funds available by $1,325.52.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Augusta College provided for expenditures totaling $311,025.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 311,025.00	$ 311,025.00	$ .00
Other Revenues Retained	.00	43,673.70	43,673.70
	$ 311,025.00	$ 354,698.70	$ 43,673.70
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	2,885.79	2,885.79
	$ 311,025.00	$ 357,584.49	$ 46,559.49
EXPENDITURES			
Capital Outlay	$ 311,025.00	$ 357,242.38	$ 46,217.38
Excess of Funds Available over Expenditures		$ 342.11	$ 342.11

The above comparison indicates that Capital Outlay was overspent by $46,217.38. Actual funds available were $46,559.49 more than anticipated and actual expenditures were $46,217.38 more than approved budget provisions which resulted in funds available exceeding expenditures by $342.11. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

SENIOR COLLEGES continued

COLUMBUS COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Columbus College provided for expenditures totaling $13,332,894.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,963,300.00	$ 8,963,300.00	$ .00
Other Revenues Retained	4,369,594.00	4,117,774.93	(-) 251,819.07
	$ 13,332,894.00	$ 13,081,074.93	$(-) 251,819.07
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 9,930,490.00	$ 9,786,805.12	$(-) 143,684.88
Sponsored Operations	359,390.00	350,280.41	(-) 9,109.59
Operating Expenses			
Education, General and Departmental Services	2,483,793.00	2,478,102.90	(-) 5,690.10
Sponsored Operations	559,221.00	464,677.22	(-) 94,543.78
	$ 13,332,894.00	$ 13,079,865.65	$ 253,028.35
Excess of Funds Available over Expenditures		$ 1,209.28	$ 1,209.28

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Columbus College provided for expenditures totaling $189,106.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 51,260.00	$ 51,260.00	$ .00
Other Revenues Retained	137,846.00	133,054.50	(-) 4,791.50
	$ 189,106.00	$ 184,314.50	$(-) 4,791.50
EXPENDITURES			
Capital Outlay	$ 189,106.00	$ 184,309.06	$(-) 4,796.94
Excess of Funds Available over Expenditures		$ 5.44	$ 5.44

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Fort Valley State College provided for expenditures totaling $12,688,904.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,170,857.00	$ 7,170,857.00	$ .00
Other Revenues Retained	5,518,047.00	4,946,408.41	(-) 571,638.59
	$ 12,688,904.00	$ 12,117,265.41	$(-) 571,638.59
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,693,505.00	$ 6,566,969.78	$(-) 126,535.22
Sponsored Operations	2,647,248.00	2,265,877.54	(-) 381,370.46
Operating Expenses			
Education, General and Departmental Services	1,868,158.00	1,903,213.74	35,055.74
Sponsored Operations	1,479,993.00	1,265,334.97	(-) 214,658.03
	$ 12,688,904.00	$ 12,001,396.03	$(-) 687,507.97
Excess of Funds Available over Expenditures		$ 115,869.38	$ 115,869.38

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $35,055.74. Actual funds available were $571,638.59 less than anticipated and actual expenditures were $687,507.97 less than approved budget provisions which resulted in funds available exceeding expenditures by $115,869.38.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Fort Valley State College provided for expenditures totaling $523,261.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 183,069.00	$ 183,069.00	$ .00
Other Revenues Retained	340,192.00	353,033.43	12,841.43
	$ 523,261.00	$ 536,102.43	$ 12,841.43
EXPENDITURES			
Capital Outlay	$ 523,261.00	$ 583,571.23	$ 60,310.23
Excess of Funds Available over Expenditures		$(-) 47,468.80	$(-) 47,468.80

The above comparison indicates that Capital Outlay was overspent by $60,310.23. Actual funds available were $12,841.43 more than anticipated and actual expenditures were $60,310.23 more than approved budget provisions which resulted in expenditures exceeding funds available by $47,468.80.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

SENIOR COLLEGES continued

GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia College provided for expenditures totaling $9,359,681.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,615,764.00	$ 6,615,764.00	$ .00
Other Revenues Retained	2,743,917.00	2,689,928.88	(-) 53,988.12
	$ 9,359,681.00	$ 9,305,692.88	$ (-) 53,988.12
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,868,200.00	$ 6,923,089.25	$ 54,889.25
Sponsored Operations	174,731.00	167,118.58	(-) 7,612.42
Operating Expenses			
Education, General and Departmental Services	2,067,608.00	1,963,889.78	(-) 103,718.22
Sponsored Operations	249,142.00	255,142.87	6,000.87
	$ 9,359,681.00	$ 9,309,240.48	$ (-) 50,440.52
Excess of Funds Available over Expenditures		$ (-) 3,547.60	$ (-) 3,547.60

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $54,889.25 and Operating Expenses of Sponsored Operations were overspent by $6,000.87. Actual funds available were $53,988.12 less than anticipated and actual expenditures were $50,440.52 less than approved budget provisions which resulted in expenditures exceeding funds available by $3,547.60.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia College provided for expenditures totaling $220,538.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 208,098.00	$ 208,098.00	$ .00
Other Revenues Retained	12,440.00	19,323.14	6,883.14
	$ 220,538.00	$ 227,421.14	$ 6,883.14
EXPENDITURES			
Capital Outlay	$ 220,538.00	$ 207,190.73	$ (-) 13,347.27
Excess of Funds Available over Expenditures		$ 20,230.41	$ 20,230.41

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA SOUTHERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southern College provided for expenditures totaling $21,213,360.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 13,833,346.00	$ 13,833,346.00	$ .00
Other Revenues Retained	7,380,014.00	7,047,039.19	(-) 332,974.81
	$ 21,213,360.00	$ 20,880,385.19	$(-) 332,974.81
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 15,572,837.00	$ 15,611,232.42	$ 38,395.42
Sponsored Operations	1,103,785.00	895,685.95	(-) 208,099.05
Operating Expenses			
Education, General and Departmental Services	3,424,523.00	3,479,970.38	55,447.38
Sponsored Operations	1,112,215.00	892,895.23	(-) 219,319.77
	$ 21,213,360.00	$ 20,879,783.98	$(-) 333,576.02
Excess of Funds Available over Expenditures		$ 601.21	$ 601.21

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $38,395.42 and Operating Expenses of Education, General and Departmental Services were overspent by $55,447.38. Actual funds available were $332,974.81 less than anticipated and actual expenditures were $333,576.02 less than approved budget provisions which resulted in funds available exceeding expenditures by $601.21.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southern College provided for expenditures totaling $634,392.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 133,398.00	$ 133,398.00	$ .00
Other Revenues Retained	500,994.00	527,351.96	26,357.96
	$ 634,392.00	$ 660,749.96	$ 26,357.96
EXPENDITURES			
Capital Outlay	$ 634,392.00	$ 489,654.96	$(-) 144,737.04
Excess of Funds Available over Expenditures		$ 171,095.00	$ 171,095.00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA SOUTHWESTERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southwestern College provided for expenditures totaling $8,095,293.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,889,651.00	$ 5,889,651.00	$ .00
Other Revenues Retained	2,205,642.00	2,023,293.82	(-) 182,348.18
	$ 8,095,293.00	$ 7,912,944.82	$(-) 182,348.18
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,828,508.00	$ 5,795,332.70	$(-) 33,175.30
Sponsored Operations	326,555.00	309,818.51	(-) 16,736.49
Operating Expenses			
Education, General and Departmental Services	1,595,809.00	1,524,594.11	(-) 71,214.89
Sponsored Operations	344,421.00	278,843.96	(-) 65,577.04
	$ 8,095,293.00	$ 7,908,589.28	$(-) 186,703.72
Excess of Funds Available over Expenditures		$ 4,355.54	$ 4,355.54

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southwestern College provided for expenditures totaling $59,219.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 34,900.00	$ 34,900.00	$ .00
Other Revenues Retained	24,319.00	33,789.83	9,470.83
	$ 59,219.00	$ 68,689.83	$ 9,470.83
EXPENDITURES			
Capital Outlay	$ 59,219.00	$ 62,774.74	$ 3,555.74
Excess of Funds Available over Expenditures		$ 5,915.09	$ 5,915.09

The above comparison indicates that Capital Outlay was overspent by $3,555.74. Actual funds available were $9,470.83 more than anticipated and actual expenditures were $3,555.74 more than approved budget provisions which resulted in funds available exceeding expenditures by $5,915.09. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

KENNESAW COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Kennesaw College provided for expenditures totaling $8,471,488.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,965,240.00	$ 5,965,240.00	$ .00
Other Revenues Retained	2,506,248.00	2,462,018.47	(-) 44,229.53
	$ 8,471,488.00	$ 8,427,258.47	$(-) 44,229.53
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,438,977.00	$ 6,404,176.66	$(-) 34,800.34
Sponsored Operations	74,986.00	75,059.05	73.05
Operating Expenses			
Education, General and Departmental Services	1,858,223.00	1,838,605.02	(-) 19,617.98
Sponsored Operations	99,302.00	58,277.95	(-) 41,024.05
	$ 8,471,488.00	$ 8,376,118.68	$(-) 95,369.32
Excess of Funds Available over Expenditures		$ 51,139.79	$ 51,139.79

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $73.05. Actual funds available were $44,229.53 less than anticipated and actual expenditures were $95,369.32 less than approved budget provisions which resulted in funds available exceeding expenditures by $51,139.79.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Kennesaw College provided for expenditures totaling $81,855.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,630.00	$ 2,630.00	$ .00
Other Revenues Retained	79,225.00	41,582.40	(-) 37,642.60
	$ 81,855.00	$ 44,212.40	$(-) 37,642.60
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	17,325.13	17,325.13
	$ 81,855.00	$ 61,537.53	$(-) 20,317.47
EXPENDITURES			
Capital Outlay	$ 81,855.00	$ 55,957.99	$(-) 25,897.01
Excess of Funds Available over Expenditures		$ 5,579.54	$ 5,579.54

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

NORTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of North Georgia College provided for expenditures totaling $6,366,934.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,282,180.00	$ 4,282,180.00	$ .00
Other Revenues Retained	2,084,754.00	1,707,716.59	(-) 377,037.41
	$ 6,366,934.00	$ 5,989,896.59	$(-) 377,037.41
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,563,251.00	$ 4,549,013.68	$(-) 14,237.32
Sponsored Operations	333,378.00	134,787.01	(-) 198,590.99
Operating Expenses			
Education, General and Departmental Services	1,136,065.00	1,089,604.26	(-) 46,460.74
Sponsored Operations	334,240.00	213,350.75	(-) 120,889.25
	$ 6,366,934.00	$ 5,986,755.70	$(-) 380,178.30
Excess of Funds Available over Expenditures		$ 3,140.89	$ 3,140.89

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of North Georgia College provided for expenditures totaling $404,760.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 89,100.00	$ 89,100.00	$ .00
Other Revenues Retained	315,660.00	286,105.33	(-) 29,554.67
	$ 404,760.00	$ 375,205.33	$(-) 29,554.67
EXPENDITURES			
Capital Outlay	$ 404,760.00	$ 374,819.58	$(-) 29,940.42
Excess of Funds Available over Expenditures		$ 385.75	$ 385.75

SENIOR COLLEGES continued

SAVANNAH STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Savannah State College provided for expenditures totaling $10,162,717.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,907,289.00	$ 6,907,289.00	$ .00
Other Revenues Retained	3,255,428.00	3,126,172.98	(-) 129,255.02
	$ 10,162,717.00	$ 10,033,461.98	$ (-) 129,255.02
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,556,966.00	$ 6,577,792.24	$ 20,826.24
Sponsored Operations	716,174.00	643,488.61	(-) 72,685.39
Operating Expenses			
Education, General and Departmental Services	2,043,897.00	2,013,496.97	(-) 30,400.03
Sponsored Operations	845,680.00	795,592.21	(-) 50,087.79
	$ 10,162,717.00	$ 10,030,370.03	$ (-) 132,346.97
Excess of Funds Available over Expenditures		$ 3,091.95	$ 3,091.95

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $20,826.24. Actual funds available were $129,255.02 less than anticipated and actual expenditures were $132,346.97 less than approved budget provisions which resulted in funds available exceeding expenditures by $3,091.95.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Savannah State College provided for expenditures totaling $361,117.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 361,117.00	$ 361,117.00	$ .00
EXPENDITURES			
Capital Outlay	$ 361,117.00	$ 360,139.35	$ (-) 977.65
Excess of Funds Available over Expenditures		$ 977.65	$ 977.65

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Southern Technical Institute provided for expenditures totaling $6,934,010.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,506,800.00	$ 4,506,800.00	$ .00
Other Revenues Retained	2,427,210.00	2,284,939.73	(-) 142,270.27
	$ 6,934,010.00	$ 6,791,739.73	$(-) 142,270.27
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	3,599.14	3,599.14
	$ 6,934,010.00	$ 6,795,338.87	$(-) 138,671.13
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,379,405.00	$ 5,336,903.61	$(-) 42,501.39
Sponsored Operations	215,792.00	140,330.07	(-) 75,461.93
Operating Expenses			
Education, General and Departmental Services	1,196,125.00	1,192,278.22	(-) 3,846.78
Sponsored Operations	142,688.00	125,243.15	(-) 17,444.85
	$ 6,934,010.00	$ 6,794,755.05	$(-) 139,254.95
Excess of Funds Available over Expenditures		$ 583.82	$ 583.82

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Southern Technical Institute provided for expenditures totaling $202,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 99,943.00	$ 99,943.00	$ .00
Other Revenues Retained	102,557.00	223,917.18	121,360.18
	$ 202,500.00	$ 323,860.18	$ 121,360.18
EXPENDITURES			
Capital Outlay	$ 202,500.00	$ 323,510.50	$ 121,010.50
Excess of Funds Available over Expenditures		$ 349.68	$ 349.68

The above comparison indicates that Capital Outlay was overspent by $121,010.50. Actual funds available were $121,360.18 more than anticipated and actual expenditures were $121,010.50 more than approved budget provisions which resulted in funds available exceeding expenditures by $349.68. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

SENIOR COLLEGES continued

VALDOSTA STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Valdosta State College provided for expenditures totaling $14,417,882.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,420,750.00	$ 9,420,750.00	$ .00
Other Revenues Retained	4,997,132.00	4,839,100.71	(-) 158,031.29
	$ 14,417,882.00	$ 14,259,850.71	$(-) 158,031.29
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 10,071,931.00	$ 10,100,943.47	$ 29,012.47
Sponsored Operations	409,899.00	402,692.54	(-) 7,206.46
Operating Expenses			
Education, General and Departmental Services	3,157,586.00	3,043,269.72	(-) 114,316.28
Sponsored Operations	778,466.00	683,768.07	(-) 94,697.93
	$ 14,417,882.00	$ 14,230,673.80	$(-) 187,208.20
Excess of Funds Available over Expenditures		$ 29,176.91	$ 29,176.91

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $29,012.47. Actual funds available were $158,031.29 less than anticipated and actual expenditures were $187,208.20 less than approved budget provisions which resulted in funds available exceeding expenditures by $29,176.91.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Valdosta State College provided for expenditures totaling $404,636.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 126,855.00	$ 126,855.00	$ .00
Other Revenues Retained	277,781.00	315,954.34	38,173.34
	$ 404,636.00	$ 442,809.34	$ 38,173.34
EXPENDITURES			
Capital Outlay	$ 404,636.00	$ 395,306.34	$(-) 9,329.66
Excess of Funds Available over Expenditures		$ 47,503.00	$ 47,503.00

SENIOR COLLEGES continued

WEST GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of West Georgia College provided for expenditures totaling $16,530,897.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,004,036.00	$ 12,004,036.00	$ .00
Other Revenues Retained	4,526,861.00	4,170,807.64	(-) 356,053.36
	$ 16,530,897.00	$ 16,174,843.64	$(-) 356,053.36
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 12,511,312.00	$ 12,503,135.09	$(-) 8,176.91
Sponsored Operations	400,000.00	262,505.01	(-) 137,494.99
Operating Expenses			
Education, General and Departmental Services	2,969,585.00	2,947,152.62	(-) 22,432.38
Sponsored Operations	650,000.00	456,318.41	(-) 193,681.59
	$ 16,530,897.00	$ 16,169,111.13	$(-) 361,785.87
Excess of Funds Available over Expenditures		$ 5,732.51	$ 5,732.51

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of West Georgia College provided for expenditures totaling $559,300.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 58,800.00	$ 58,800.00	$ .00
Other Revenues Retained	500,500.00	407,254.21	(-) 93,245.79
	$ 559,300.00	$ 466,054.21	$(-) 93,245.79
EXPENDITURES			
Capital Outlay	$ 559,300.00	$ 456,397.69	$(-) 102,902.31
Excess of Funds Available over Expenditures		$ 9,656.52	$ 9,656.52

JUNIOR COLLEGES

ABRAHAM BALDWIN AGRICULTURAL COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Abraham Baldwin Agricultural College provided for expenditures totaling $7,011,198.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,511,200.00	$ 4,511,200.00	$ .00
Other Revenues Retained	2,499,998.00	2,399,791.69	(-) 100,206.31
	$ 7,011,198.00	$ 6,910,991.69	$ (-) 100,206.31
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,578,524.00	$ 4,540,588.66	$ (-) 37,935.34
Sponsored Operations	453,990.00	456,670.23	2,680.23
Operating Expenses			
Education, General and Departmental Services	1,413,025.00	1,413,223.39	198.39
Sponsored Operations	565,659.00	502,266.52	(-) 63,392.48
	$ 7,011,198.00	$ 6,912,748.80	$ (-) 98,449.20
Excess of Funds Available over Expenditures		$ (-) 1,757.11	$ (-) 1,757.11

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $2,680.23 and Operating Expenses of Education, General and Departmental Services were overspent by $198.39. Actual funds available were $100,206.31 less than anticipated and actual expenditures were $98,449.20 less than approved budget provisions which resulted in expenditures exceeding funds available by $1,757.11.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Abraham Baldwin Agricultural College provided for expenditures totaling $266,179.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 75,000.00	$ 75,000.00	$ .00
Other Revenues Retained	191,179.00	181,835.74	(-) 9,343.26
	$ 266,179.00	$ 256,835.74	$ (-) 9,343.26
EXPENDITURES			
Capital Outlay	$ 266,179.00	$ 256,510.04	$ (-) 9,668.96
Excess of Funds Available over Expenditures		$ 325.70	$ 325.70

JUNIOR COLLEGES continued

ALBANY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany Junior College provided for expenditures totaling $4,543,229.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,149,057.00	$ 3,149,057.00	$ .00
Other Revenues Retained	1,394,172.00	1,333,424.48	(-) 60,747.52
	$ 4,543,229.00	$ 4,482,481.48	$(-) 60,747.52
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,315,367.00	$ 3,315,172.38	$(-) 194.62
Sponsored Operations	225,303.00	187,710.39	(-) 37,592.61
Operating Expenses			
Education, General and Departmental Services	768,966.00	758,618.18	(-) 10,347.82
Sponsored Operations	233,593.00	219,642.39	(-) 13,950.61
	$ 4,543,229.00	$ 4,481,143.34	$(-) 62,085.66
Excess of Funds Available over Expenditures		$ 1,338.14	$ 1,338.14

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany Junior College provided for expenditures totaling $38,366.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 25,819.00	$ 25,819.00	$ .00
Other Revenues Retained	12,547.00	13,248.46	701.46
	$ 38,366.00	$ 39,067.46	$ 701.46
EXPENDITURES			
Capital Outlay	$ 38,366.00	$ 37,528.02	$(-) 837.98
Excess of Funds Available over Expenditures		$ 1,539.44	$ 1,539.44

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

ATLANTA JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Atlanta Junior College provided for expenditures totaling $4,347,678.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,511,700.00	$ 2,511,700.00	$ .00
Other Revenues Retained	1,835,978.00	1,596,890.32	(-) 239,087.68
	$ 4,347,678.00	$ 4,108,590.32	$(-) 239,087.68
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,457,552.00	$ 2,382,793.98	$(-) 74,758.02
Sponsored Operations	445,958.00	439,199.46	(-) 6,758.54
Operating Expenses			
Education, General and Departmental Services	1,026,687.00	954,286.25	(-) 72,400.75
Sponsored Operations	417,481.00	307,921.94	(-) 109,559.06
	$ 4,347,678.00	$ 4,084,201.63	$(-) 263,476.37
Excess of Funds Available over Expenditures		$ 24,388.69	$ 24,388.69

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Atlanta Junior College provided for expenditures totaling $10,650.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 10,650.00	$ 10,650.00	$ .00
EXPENDITURES			
Capital Outlay	$ 10,650.00	$ 7,274.87	$(-) 3,375.13
Excess of Funds Available over Expenditures		$ 3,375.13	$ 3,375.13

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

BAINBRIDGE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Bainbridge Junior College provided for expenditures totaling $2,187,286.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,583,000.00	$ 1,583,000.00	$ .00
Other Revenues Retained	604,286.00	564,239.21	(-) 40,046.79
	$ 2,187,286.00	$ 2,147,239.21	$(-) 40,046.79
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,497,000.00	$ 1,493,605.32	$(-) 3,394.68
Sponsored Operations	190,389.00	171,140.13	(-) 19,248.87
Operating Expenses			
Education, General and Departmental Services	349,897.00	345,211.64	(-) 4,685.36
Sponsored Operations	150,000.00	103,812.05	(-) 46,187.95
	$ 2,187,286.00	$ 2,113,769.14	$(-) 73,516.86
Excess of Funds Available over Expenditures		$ 33,470.07	$ 33,470.07

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Bainbridge Junior College provided for expenditures totaling $2,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 2,500.00	$ 3,225.35	$ 725.35
EXPENDITURES			
Capital Outlay	$ 2,500.00	$ 2,536.50	$ 36.50
Excess of Funds Available over Expenditures		$ 688.85	$ 688.85

The above comparison indicates that Capital Outlay was overspent by $36.50. Actual funds available were $725.35 more than anticipated and actual expenditures were $36.50 more than approved budget provisions which resulted in funds available exceeding expenditures by $688.85. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

BRUNSWICK JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Brunswick Junior College provided for expenditures totaling $3,456,240.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,303,000.00	$ 2,303,000.00	$ .00
Other Revenues Retained	1,153,240.00	1,109,157.69	(-) 44,082.31
	$ 3,456,240.00	$ 3,412,157.69	$(-) 44,082.31
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,364,166.00	$ 2,345,968.46	$(-) 18,197.54
Sponsored Operations	327,634.00	313,861.25	(-) 13,772.75
Operating Expenses			
Education, General and Departmental Services	540,788.00	552,148.92	11,360.92
Sponsored Operations	223,652.00	200,151.11	(-) 23,500.89
	$ 3,456,240.00	$ 3,412,129.74	$(-) 44,110.26
Excess of Funds Available over Expenditures		$ 27.95	$ 27.95

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $11,360.92. Actual funds available were $44,082.31 less than anticipated and actual expenditures were $44,110.26 less than approved budget provisions which resulted in funds available exceeding expenditures by $27.95.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Brunswick Junior College provided for expenditures totaling $20,240.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,040.00	$ 8,040.00	$ .00
Other Revenues Retained	12,200.00	11,566.03	(-) 633.97
	$ 20,240.00	$ 19,606.03	$(-) 633.97
EXPENDITURES			
Capital Outlay	$ 20,240.00	$ 19,600.21	$(-) 639.79
Excess of Funds Available over Expenditures		$ 5.82	$ 5.82

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

CLAYTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Clayton Junior College provided for expenditures totaling $5,746,845.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,672,900.00	$ 3,672,900.00	$ .00
Other Revenues Retained	2,073,945.00	1,936,741.22	(-) 137,203.78
	$ 5,746,845.00	$ 5,609,641.22	$(-) 137,203.78
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,057,888.00	$ 3,981,327.68	$(-) 76,560.32
Sponsored Operations	205,006.00	184,383.86	(-) 20,622.14
Operating Expenses			
Education, General and Departmental Services	1,047,254.00	1,020,747.06	(-) 26,506.94
Sponsored Operations	436,697.00	389,725.72	(-) 46,971.28
	$ 5,746,845.00	$ 5,576,184.32	$(-) 170,660.68
Excess of Funds Available over Expenditures		$ 33,456.90	$ 33,456.90

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Clayton Junior College provided for expenditures totaling $138,700.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 121,051.00	$ 121,051.00	$ .00
Other Revenues Retained	17,649.00	21,361.02	3,712.02
	$ 138,700.00	$ 142,412.02	$ 3,712.02
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,250.01	1,250.01
	$ 138,700.00	$ 143,662.03	$ 4,962.03
EXPENDITURES			
Capital Outlay	$ 138,700.00	$ 138,040.20	$(-) 659.80
Excess of Funds Available over Expenditures		$ 5,621.83	$ 5,621.83

JUNIOR COLLEGES continued

DALTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Dalton Junior College provided for expenditures totaling $3,681,807.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,509,910.00	$ 2,509,910.00	$ .00
Other Revenues Retained	1,171,897.00	1,117,792.00	(-) 54,105.00
	$ 3,681,807.00	$ 3,627,702.00	$(-) 54,105.00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,386,054.00	$ 2,395,036.80	$ 8,982.80
Sponsored Operations	331,562.00	311,248.32	(-) 20,313.68
Operating Expenses			
Education, General and Departmental Services	854,151.00	834,353.64	(-) 19,797.36
Sponsored Operations	110,040.00	86,814.32	(-) 23,225.68
	$ 3,681,807.00	$ 3,627,453.08	$(-) 54,353.92
Excess of Funds Available over Expenditures		$ 248.92	$ 248.92

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $8,982.80. Actual funds available were $54,105.00 less than anticipated and actual expenditures were $54,353.92 less than approved budget provisions which resulted in funds available exceeding expenditures by $248.92.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Dalton Junior College provided for expenditures totaling $74,640.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 74,640.00	$ 74,640.00	$ .00
EXPENDITURES			
Capital Outlay	$ 74,640.00	$ 71,654.00	$(-) 2,986.00
Excess of Funds Available over Expenditures		$ 2,986.00	$ 2,986.00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

EMANUEL COUNTY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Emanuel County Junior College provided for expenditures totaling $1,339,200.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,163,800.00	$ 1,163,800.00	$ .00
Other Revenues Retained	175,400.00	179,753.96	4,353.96
	$ 1,339,200.00	$ 1,343,553.96	$ 4,353.96
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,002,325.00	$ 1,000,576.83	$(-) 1,748.17
Sponsored Operations	.00	240.00	240.00
Operating Expenses			
Education, General and Departmental Services	324,875.00	329,669.78	4,794.78
Sponsored Operations	12,000.00	13,048.51	1,048.51
	$ 1,339,200.00	$ 1,343,535.12	$ 4,335.12
Excess of Funds Available over Expenditures		$ 18.84	$ 18.84

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $240.00, Operating Expenses of Education, General and Departmental Services were overspent by $4,794.78 and Operating Expenses of Sponsored Operations were overspent by $1,048.51. Actual funds available were $4,353.96 more than anticipated and actual expenditures were $4,335.12 more than approved budget provisions which resulted in funds available exceeding expenditures by $18.84. Budget amendments should be filed whenever additional funds become available.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Emanuel County Junior College provided for expenditures totaling $89,423.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,600.00	$ 15,600.00	$ .00
Other Revenues Retained	73,823.00	13,049.09	(-) 60,773.91
	$ 89,423.00	$ 28,649.09	$(-) 60,773.91
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	65,823.34	65,823.34
	$ 89,423.00	$ 94,472.43	$ 5,049.43
EXPENDITURES			
Capital Outlay	$ 89,423.00	$ 19,589.25	$(-) 69,833.75
Excess of Funds Available over Expenditures		$ 74,883.18	$ 74,883.18

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

FLOYD JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Floyd Junior College provided for expenditures totaling $3,760,332.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,620,660.00	$ 2,620,660.00	$ .00
Other Revenues Retained	1,139,672.00	1,111,902.77	(-) 27,769.23
	$ 3,760,332.00	$ 3,732,562.77	$(-) 27,769.23
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,524,544.00	$ 2,531,572.60	$ 7,028.60
Sponsored Operations	222,356.00	216,733.94	(-) 5,622.06
Operating Expenses			
Education, General and Departmental Services	812,279.00	795,481.48	(-) 16,797.52
Sponsored Operations	201,153.00	188,362.89	(-) 12,790.11
	$ 3,760,332.00	$ 3,732,150.91	$(-) 28,181.09
Excess of Funds Available over Expenditures		$ 411.86	$ 411.86

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $7,028.60. Actual funds available were $27,769.23 less than anticipated and actual expenditures were $28,181.09 less than approved budget provisions which resulted in funds available exceeding expenditures by $411.86.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Floyd Junior College provided for expenditures totaling $228,185.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 93,480.00	$ 93,480.00	$ .00
Other Revenues Retained	134,705.00	37,052.50	(-) 97,652.50
	$ 228,185.00	$ 130,532.50	$(-) 97,652.50
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	80,970.70	80,970.70
	$ 228,185.00	$ 211,503.20	$(-) 16,681.80
EXPENDITURES			
Capital Outlay	$ 228,185.00	$ 133,336.76	$(-) 94,848.24
Excess of Funds Available over Expenditures		$ 78,166.44	$ 78,166.44

JUNIOR COLLEGES continued

GAINESVILLE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gainesville Junior College provided for expenditures totaling $3,317,593.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,361,600.00	$ 2,361,600.00	$ .00
Other Revenues Retained	955,993.00	875,036.79	(-) 80,956.21
	$ 3,317,593.00	$ 3,236,636.79	$(-) 80,956.21
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,470,531.00	$ 2,453,282.07	$(-) 17,248.93
Sponsored Operations	103,649.00	86,789.42	(-) 16,859.58
Operating Expenses			
Education, General and Departmental Services	660,222.00	605,372.65	(-) 54,849.35
Sponsored Operations	83,191.00	91,088.83	7,897.83
	$ 3,317,593.00	$ 3,236,532.97	$(-) 81,060.03
Excess of Funds Available over Expenditures		$ 103.82	$ 103.82

The above comparison indicates that Operating Expenses of Sponsored Operations were overspent by $7,897.83. Actual funds available were $80,956.21 less than anticipated and actual expenditures were $81,060.03 less than approved budget provisions which resulted in funds available exceeding expenditures by $103.82.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gainesville Junior College provided for expenditures totaling $64,755.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 60,000.00	$ 60,000.00	$ .00
Other Revenues Retained	4,755.00	8,929.92	4,174.92
	$ 64,755.00	$ 68,929.92	$ 4,174.92
EXPENDITURES			
Capital Outlay	$ 64,755.00	$ 68,929.92	$ 4,174.92
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $4,174.92. Actual funds available were $4,174.92 more than anticipated and actual expenditures were $4,174.92 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

GORDON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gordon Junior College provided for expenditures totaling $2,718,226.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,021,800.00	$ 2,021,800.00	$ .00
Other Revenues Retained	696,426.00	632,336.35	(-) 64,089.65
	$ 2,718,226.00	$ 2,654,136.35	$(-) 64,089.65
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,871,864.00	$ 1,743,514.87	$(-) 128,349.13
Sponsored Operations	92,776.00	89,980.01	(-) 2,795.99
Operating Expenses			
Education, General and Departmental Services	663,586.00	704,754.88	41,168.88
Sponsored Operations	90,000.00	66,944.00	(-) 23,056.00
	$ 2,718,226.00	$ 2,605,193.76	$(-) 113,032.24
Excess of Funds Available over Expenditures		$ 48,942.59	$ 48,942.59

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $41,168.88. Actual funds available were $64,089.65 less than anticipated and actual expenditures were $113,032.24 less than approved budget provisions which resulted in funds available exceeding expenditures by $48,942.59.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gordon Junior College provided for expenditures totaling $147,902.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 84,170.00	$ 84,170.00	$ .00
Other Revenues Retained	63,732.00	63,731.72	(-) .28
	$ 147,902.00	$ 147,901.72	$(-) .28
EXPENDITURES			
Capital Outlay	$ 147,902.00	$ 144,327.23	$(-) 3,574.77
Excess of Funds Available over Expenditures		$ 3,574.49	$ 3,574.49

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

MACON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Macon Junior College provided for expenditures totaling $4,661,342.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,148,700.00	$ 3,148,700.00	$ .00
Other Revenues Retained	1,512,642.00	1,499,455.38	(-) 13,186.62
	$ 4,661,342.00	$ 4,648,155.38	$(-) 13,186.62
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,430,320.00	$ 3,475,137.34	$ 44,817.34
Sponsored Operations	179,899.00	191,591.81	11,692.81
Operating Expenses			
Education, General and Departmental Services	922,973.00	867,821.01	(-) 55,151.99
Sponsored Operations	128,150.00	108,341.16	(-) 19,808.84
	$ 4,661,342.00	$ 4,642,891.32	$(-) 18,450.68
Excess of Funds Available over Expenditures		$ 5,264.06	$ 5,264.06

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $44,817.34 and Personal Services of Sponsored Operations were overspent by $11,692.81. Actual funds available were $13,186.62 less than anticipated and actual expenditures were $18,450.68 less than approved budget provisions which resulted in funds available exceeding expenditures by $5,264.06.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Macon Junior College provided for expenditures totaling $191,598.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 79,436.00	$ 79,436.00	$ .00
Other Revenues Retained	112,162.00	16,754.57	(-) 95,407.43
	$ 191,598.00	$ 96,190.57	$(-) 95,407.43
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	95,573.37	95,573.37
	$ 191,598.00	$ 191,763.94	$ 165.94
EXPENDITURES			
Capital Outlay	$ 191,598.00	$ 80,526.96	$(-) 111,071.04
Excess of Funds Available over Expenditures		$ 111,236.98	$ 111,236.98

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

MIDDLE GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Middle Georgia College provided for expenditures totaling $4,303,864.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,367,155.00	$ 3,367,155.00	$ .00
Other Revenues Retained	936,709.00	952,714.06	16,005.06
	$ 4,303,864.00	$ 4,319,869.06	$ 16,005.06
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,251,028.00	$ 3,301,559.14	$ 50,531.14
Sponsored Operations	36,557.00	36,220.38	(-) 336.62
Operating Expenses			
Education, General and Departmental Services	805,827.00	757,947.12	(-) 47,879.88
Sponsored Operations	210,452.00	208,707.73	(-) 1,744.27
	$ 4,303,864.00	$ 4,304,434.37	$ 570.37
Excess of Funds Available over Expenditures		$ 15,434.69	$ 15,434.69

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $50,531.14. Actual funds available were $16,005.06 more than anticipated and actual expenditures were $570.37 more than approved budget provisions which resulted in funds available exceeding expenditures by $15,434.69. Budget amendments should be filed whenever additional funds become available.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Middle Georgia College provided for expenditures totaling $18,488.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,077.00	$ 2,077.00	$ .00
Other Revenues Retained	16,411.00	18,712.97	2,301.97
	$ 18,488.00	$ 20,789.97	$ 2,301.97
EXPENDITURES			
Capital Outlay	$ 18,488.00	$ 20,103.23	$ 1,615.23
Excess of Funds Available over Expenditures		$ 686.74	$ 686.74

The above comparison indicates that Capital Outlay was overspent by $1,615.23. Actual funds available were $2,301.97 more than anticipated and actual expenditures were $1,615.23 more than approved budget provisions which resulted in funds available exceeding expenditures by $686.74. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

SOUTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of South Georgia College provided for expenditures totaling $4,307,261.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,561,500.00	$ 2,561,500.00	$ .00
Other Revenues Retained	1,745,761.00	1,590,648.94	(-) 155,112.06
	$ 4,307,261.00	$ 4,152,148.94	$(-) 155,112.06
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,507,154.00	$ 2,505,646.43	$(-) 1,507.57
Sponsored Operations	365,075.00	313,011.09	(-) 52,063.91
Operating Expenses			
Education, General and Departmental Services	784,824.00	752,610.21	(-) 32,213.79
Sponsored Operations	650,208.00	580,814.26	(-) 69,393.74
	$ 4,307,261.00	$ 4,152,081.99	$(-) 155,179.01
Excess of Funds Available over Expenditures		$ 66.95	$ 66.95

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of South Georgia College provided for expenditures totaling $266,569.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 261,253.00	$ 261,253.00	$ .00
Other Revenues Retained	5,316.00	5,346.46	30.46
	$ 266,569.00	$ 266,599.46	$ 30.46
EXPENDITURES			
Capital Outlay	$ 266,569.00	$ 266,503.76	$(-) 65.24
Excess of Funds Available over Expenditures		$ 95.70	$ 95.70

JUNIOR COLLEGES continued

WAYCROSS JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Waycross Junior College provided for expenditures totaling $1,464,293.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,174,600.00	$ 1,174,600.00	$ .00
Other Revenues Retained	289,693.00	274,570.82	(-) 15,122.18
	$ 1,464,293.00	$ 1,449,170.82	$(-) 15,122.18
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,062,200.00	$ 1,043,342.50	$(-) 18,857.50
Operating Expenses			
Education, General and Departmental Services	333,435.00	319,774.66	(-) 13,660.34
Sponsored Operations	68,658.00	56,186.29	(-) 12,471.71
	$ 1,464,293.00	$ 1,419,303.45	$(-) 44,989.55
Excess of Funds Available over Expenditures		$ 29,867.37	$ 29,867.37

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Waycross Junior College provided for expenditures totaling $28,200.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 19,800.00	$ 19,800.00	$ .00
Other Revenues Retained	8,400.00	8,400.00	.00
	$ 28,200.00	$ 28,200.00	$ .00
EXPENDITURES			
Capital Outlay	$ 28,200.00	$ 28,129.00	$(-) 71.00
Excess of Funds Available over Expenditures		$ 71.00	$ 71.00

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER ORGANIZED ACTIVITIES

The total approved budget for the Other Organized Activities of Skidaway Institute of Oceanography provided for expenditures totaling $2,962,862.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 910,862.00	$ 910,862.00	$ .00
Other Revenues Retained	2,052,000.00	1,901,134.39	(-) 150,865.61
	$ 2,962,862.00	$ 2,811,996.39	$(-) 150,865.61
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 826,562.00	$ 758,114.19	$(-) 68,447.81
Sponsored Operations	672,800.00	750,005.23	77,205.23
Operating Expenses			
Education, General and Departmental Services	594,300.00	500,222.46	(-) 94,077.54
Sponsored Operations	869,200.00	803,654.51	(-) 65,545.49
	$ 2,962,862.00	$ 2,811,996.39	$(-) 150,865.61
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $77,205.23. Actual funds available were $150,865.61 less than anticipated and actual expenditures were $150,865.61 less than approved budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Skidaway Institute of Oceanography provided for expenditures totaling $22,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 13,000.00	$ 13,000.00	$ .00
Other Revenues Retained	9,000.00	9,234.24	234.24
	$ 22,000.00	$ 22,234.24	$ 234.24
EXPENDITURES			
Capital Outlay	$ 22,000.00	$ 22,234.24	$ 234.24
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $234.24. Actual funds available were $234.24 more than anticipated and actual expenditures were $234.24 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If all budget units under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of Section 57 of the Supplemental Appropriations Act of 1981-1982.